IN THE UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re

Chapter 11

Chapter 11

Case No. 05-44481 (RDD)

Reorganized Debtors.

(Jointly Administered)

AFFIDAVIT OF SERVICE

I, Stefanie C. Gardella, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Reorganized Debtors in the above-captioned cases.

On March 25, 2010, I caused to be served the documents listed below (i) upon the parties listed on <u>Exhibit A</u> hereto via overnight mail, (ii) upon the parties listed on <u>Exhibit B</u> hereto via electronic notification, and (iii) upon the parties listed on <u>Exhibit C</u> hereto via postage pre-paid U.S. mail:

- Notice of Sufficiency Hearing with Respect to Debtors' Objections to Proofs of Claim Nos. 11892, 12147, 14019, 14020, 14022, 14023, 14024, 14025, 14026, 14370, and 19543 (Docket No. 19725) [a copy of which is attached hereto as Exhibit D]
- 2) Notice of Sufficiency Hearing with Respect to Debtors' Objections to Proofs of Claim Nos. 15584, 15586, 15587, 15588, 15590, 15591, 15592, 15593, 15594, and 15595 (Docket No. 19726) [a copy of which is attached hereto as Exhibit E]
- 3) Notice of Adjournment of Claims Objection Hearing with Respect to Debtors' Objection to Proof of Claim Number 12669 Filed by Contrarian Funds LLC as Assignee of Omron Dualtec Automotive Electronics, Inc. ("Notice of Adjournment of Claims Objection Hearing as to Proof of Claim Number 12669") (Docket No. 19727) [a copy of which is attached hereto as Exhibit F]
- 4) Notice of Adjournment of Claims Objection Hearing with Respect to Debtors' Objection to Proof of Claim Number 5 Filed by LTC Roll & Engineering Co ("Notice of Adjournment of Claims Objection Hearing as to Proof of Claim Number 5") (Docket No. 19728) [a copy of which is attached hereto as Exhibit G]

- 5) Notice of Adjournment of Claims Objection Hearing with Respect to Debtors' Objection to Proof of Claim Number 4769 Filed by 1599963 Ontario Limited and Subsequently Transferred to 2088343 Ontario Limited ("Notice of Adjournment of Claims Objection Hearing as to Proof of Claim Number 4769") (Docket No. 19729) [a copy of which is attached hereto as Exhibit H]
- 6) Notice of Adjournment of Claims Objection Hearing with Respect to Debtors' Objection to Proof of Claim Number 8523 Filed by Twin Corporation ("Notice of Adjournment of Claims Objection Hearing as to Proof of Claim Number 8523") (Docket No. 19730) [a copy of which is attached hereto as Exhibit I]
- 7) Notice of Adjournment of Claims Objection Hearing with Respect to Debtors' Objection to Proof of Claim Number 8502 Filed by Greak & Busby, P.C. and Subsequently Transferred to Riverside Claims, LLC ("Notice of Adjournment of Claims Objection Hearing as to Proof of Claim Number 8502") (Docket No. 19731) [a copy of which is attached hereto as Exhibit J]
- 8) Notice of Adjournment of Claims Objection Hearing with Respect to Debtors' Objection to Proof of Claim Number 8519 Filed by Hurley Packaging of Texas, Inc. and Subsequently Transferred to Riverside Claims, LLC ("Notice of Adjournment of Claims Objection Hearing as to Proof of Claim Number 8519") (Docket No. 19732) [a copy of which is attached hereto as Exhibit K]
- 9) Notice of Adjournment of Claims Objection Hearing with Respect to Debtors' Objection to Proof of Claim Number 6610 Filed by PBR Columbia LLC and Subsequently Transferred to Special Situations Investing Group, Inc. ("Notice of Adjournment of Claims Objection Hearing as to Proof of Claim Number 6610") (Docket No. 19733) [a copy of which is attached hereto as Exhibit L]
- 10) Notice of Adjournment of Claims Objection Hearing with Respect to Debtors' Objection to Proof of Administrative Expense Number 16780 Filed by TGI Direct Inc. ("Notice of Adjournment of Claims Objection Hearing as to Proof of Administrative Expense Number 16780") (Docket No. 19734) [a copy of which is attached hereto as Exhibit M]
- 11) Notice of Sufficiency Hearing with Respect to Debtors' Objections to Proofs of Claim Numbers 5268, 13270, 13838, 13880, 15585, 15589, 16925, 17081, 17773, 18049, 18087, 18604, 18740, 20017, and 20054 (Docket No. 19735) [a copy of which is attached hereto as Exhibit N]
- 12) Reorganized Debtors' Supplemental Reply with Respect to Proof of Claim No. 16127 (U.S. Customs and Border Protection) ("Supplemental Reply U.S. Customs and Border Protection") (Docket No. 19736) [a copy of which is attached hereto as Exhibit O]

- 13) Reorganized Debtors' Supplemental Reply with Respect to Proof of Claim Number 6670 (Emhart Teknologies LLC) ("Supplemental Reply Emhart Teknologies LLC") (Docket No. 19737) [a copy of which is attached hereto as Exhibit P]
- 14) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089)

On March 25, 2010, I caused to be served the documents listed below upon the parties listed on Exhibit Q hereto via overnight mail:

- 15) Notice of Sufficiency Hearing with Respect to Debtors' Objections to Proofs of Claim Nos. 11892, 12147, 14019, 14020, 14022, 14023, 14024, 14025, 14026, 14370, and 19543 (Docket No. 19725) [a copy of which is attached hereto as Exhibit D]
- 16) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089)

On March 25, 2010, I caused to be served the documents listed below upon the parties listed on Exhibit R hereto via overnight mail:

- 17) Notice of Sufficiency Hearing with Respect to Debtors' Objections to Proofs of Claim Nos. 15584, 15586, 15587, 15588, 15590, 15591, 15592, 15593, 15594, and 15595 (Docket No. 19726) [a copy of which is attached hereto as Exhibit E]
- 18) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089)

On March 25, 2010, I caused to be served the documents listed below upon the parties listed on Exhibit S hereto via overnight mail:

19) Notice of Adjournment of Claims Objection Hearing with Respect to Debtors' Objection to Proof of Claim Number 12669 Filed by Contrarian Funds LLC as Assignee of Omron Dualtec Automotive Electronics, Inc. ("Notice of Adjournment of Claims Objection Hearing as to Proof of Claim Number 12669") (Docket No. 19727) [a copy of which is attached hereto as Exhibit F]

20) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089)

On March 25, 2010, I caused to be served the documents listed below upon the party listed on <u>Exhibit T</u> hereto via overnight mail:

- 21) Notice of Adjournment of Claims Objection Hearing with Respect to Debtors' Objection to Proof of Claim Number 5 Filed by LTC Roll & Engineering Co ("Notice of Adjournment of Claims Objection Hearing as to Proof of Claim Number 5") (Docket No. 19728) [a copy of which is attached hereto as Exhibit G]
- 22) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089)

On March 25, 2010, I caused to be served the documents listed below upon the parties listed on <u>Exhibit U</u> hereto via overnight mail:

- 23) Notice of Adjournment of Claims Objection Hearing with Respect to Debtors' Objection to Proof of Claim Number 4769 Filed by 1599963 Ontario Limited and Subsequently Transferred to 2088343 Ontario Limited ("Notice of Adjournment of Claims Objection Hearing as to Proof of Claim Number 4769") (Docket No. 19729) [a copy of which is attached hereto as Exhibit H]
- 24) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089)

On March 25, 2010, I caused to be served the documents listed below upon the party listed on <u>Exhibit V</u> hereto via overnight mail:

25) Notice of Adjournment of Claims Objection Hearing with Respect to Debtors' Objection to Proof of Claim Number 8523 Filed by Twin Corporation ("Notice of Adjournment of Claims Objection Hearing as to Proof of Claim Number 8523") (Docket No. 19730) [a copy of which is attached hereto as Exhibit I]

26) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089)

On March 25, 2010, I caused to be served the documents listed below upon the party listed on Exhibit W hereto via overnight mail:

- 27) Notice of Adjournment of Claims Objection Hearing with Respect to Debtors' Objection to Proof of Claim Number 8502 Filed by Greak & Busby, P.C. and Subsequently Transferred to Riverside Claims, LLC ("Notice of Adjournment of Claims Objection Hearing as to Proof of Claim Number 8502") (Docket No. 19731) [a copy of which is attached hereto as Exhibit J]
- 28) Notice of Adjournment of Claims Objection Hearing with Respect to Debtors' Objection to Proof of Claim Number 8519 Filed by Hurley Packaging of Texas, Inc. and Subsequently Transferred to Riverside Claims, LLC ("Notice of Adjournment of Claims Objection Hearing as to Proof of Claim Number 8519") (Docket No. 19732) [a copy of which is attached hereto as Exhibit K]
- 29) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089)

On March 25, 2010, I caused to be served the documents listed below upon the parties listed on Exhibit X hereto via overnight mail:

- 30) Notice of Adjournment of Claims Objection Hearing with Respect to Debtors' Objection to Proof of Claim Number 6610 Filed by PBR Columbia LLC and Subsequently Transferred to Special Situations Investing Group, Inc. ("Notice of Adjournment of Claims Objection Hearing as to Proof of Claim Number 6610") (Docket No. 19733) [a copy of which is attached hereto as Exhibit L]
- 31) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089)

On March 25, 2010, I caused to be served the documents listed below upon the party listed on Exhibit Y hereto via overnight mail:

- 32) Notice of Adjournment of Claims Objection Hearing with Respect to Debtors' Objection to Proof of Administrative Expense Number 16780 Filed by TGI Direct Inc. ("Notice of Adjournment of Claims Objection Hearing as to Proof of Administrative Expense Number 16780") (Docket No. 19734) [a copy of which is attached hereto as Exhibit M]
- 33) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089)

On March 25, 2010, I caused to be served the documents listed below upon the parties listed on <u>Exhibit Z</u>, and on March 26, 2010 upon the parties listed on <u>Exhibit AA</u> hereto via overnight mail:

- 34) Notice of Sufficiency Hearing with Respect to Debtors' Objections to Proofs of Claim Numbers 5268, 13270, 13838, 13880, 15585, 15589, 16925, 17081, 17773, 18049, 18087, 18604, 18740, 20017, and 20054 (Docket No. 19735) [a copy of which is attached hereto as Exhibit N]
- 35) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089)

On March 25, 2010, I caused to be served the document listed below upon the parties listed on Exhibit BB hereto via overnight mail:

36) Reorganized Debtors' Supplemental Reply with Respect to Proof of Claim No. 16127 (U.S. Customs and Border Protection) ("Supplemental Reply – U.S. Customs and Border Protection") (Docket No. 19736) [a copy of which is attached hereto as Exhibit O]

On March 25, 2010, I caused to be served the document listed below upon the parties listed on Exhibit CC hereto via overnight mail:

37) Reorganized Debtors' Supplemental Reply with Respect to Proof of Claim Number 6670 (Emhart Teknologies LLC) ("Supplemental Reply – Emhart Teknologies LLC") (Docket No. 19737) [a copy of which is attached hereto as Exhibit P]

Dated: March 30, 2010	
	/s/ Stefanie C. Gardella
	Stefanie C. Gardella
State of California County of Los Angeles	
Subscribed and sworn to (or affirmed) before Stefanie C. Gardella, proved to me on the who appeared before me.	ore me on this 30 th day of March, 2010, by basis of satisfactory evidence to be the person
Signature: /s/ Gabriela Hill	<u> </u>

Commission Expires: 6/11/13

EXHIBIT A

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	PARTY / FUNCTION
									Counsel to Recticel Interiors; Motorola;
Barnes & Thornburg LLP	Peter A. Clark	One North Wacker Drive	Suite 4400	Chicago	IL	60606-2833	312-214-5668	312-759-5646	Temic Automotive
Brown Rudnick Berlack Israels LLP	Robert I Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	Indenture Trustee
Cohen. Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY		212-356-0231		machare frastee
Concil, vvciss a cimon	Brace Cimen	OOO W. 4211d Gireet		TYOW TOTAL	141	10000	212 000 0201	212 000 0400	Counsel to Flextronics International, Inc.,
									Flextronics International USA, Inc.;
									Multek Flexible Circuits, Inc.; Sheldahl de
									Mexico S.A.de C.V.; Northfield
									Acquisition Co.; Flextronics Asia-Pacific
Curtis, Mallet-Prevost, Colt & Mosle									Ltd.; Flextronics Technology (M) Sdn.
LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	Bhd
									Counsel to Debtor's Postpetition
	Donald Bernstein						212-450-4092	212-450-3092	Administrative Agent; Counsel to
Davis, Polk & Wardwell LLP	Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4213		JPMorgan Chase Bank, N.A.
		J							,
Delphi Automotive LLP	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	
DPH Holdings Corp.	John Brooks	5725 Delphi Drive		Troy	MI	48098	248-813-2143		Reorganized Debtors
Flextronics International	Carrie L. Schiff	205 Interlegion Derkwey		Broomfield	СО	80021	202 027 4052	202 652 4746	Counsel to Flextronics International
Flexifornics international	Carrie L. Schiii	305 Interlocken Parkway		Dioomilieid	CO	00021	303-921-4053	303-652-47 16	Counsel to Flextronics International USA,
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		Inc.
rextromes international OOA, inc.	Brad Eric Sheler	2090 i Ortane Brive		Oan Jose	OA.	33131	400-420-1300		inic.
	Bonnie Steingart								
Fried, Frank, Harris, Shriver &	Jennifer L Rodburg								Counsel to Equity Security Holders
Jacobson	Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	Financial Advisors to Debtors
		1701 Pennsylvania							
Groom Law Group	Lonie A. Hassel	Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	Counsel to Employee Benefits
Hodgson Russ LLP	Garry M. Graber	60 East 42nd St	37th Floor	New York	NY	10165-0150	212-661-3535	212-072-1677	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn		2290 First National	660 Woodward	INEW IOIK	INI	10103-0130	212-001-3333	212-912-1011	Courise to Flexcer Corporation
LLP	Frank L. Gorman, Esq.	Building	Avenue	Detroit	МІ	48226-3583	313-465-7000	313-465-8000	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn		2290 First National	660 Woodward	201.011		.0220 0000	0.0 .00 .000	0.0 .00 0000	Courses to Constant motors Corporation
LLP	Robert B. Weiss, Esq.	Building	Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	Counsel to General Motors Corporation
Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI	48226	313-628-3648	313-628-3602	Michigan IRS
	Attn: Insolvency Department,								
Internal Revenue Service	Maria Valerio	290 Broadway	5th Floor	New York	NY		212-436-1038		
Jefferies & Company, Inc,	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	UCC Professional
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	212-270-4016	Prepetition Administrative Agent
	Susan Atkins, Gianni								
JPMorgan Chase Bank, N.A.	Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	212-270-0430	Postpetition Administrative Agent
Kramer Levin Naftalis & Frankel	T COSONO	1177 Avenue of the		14GW TOTA	141	10172	212-210-0420	212-210-0430	Counsel Data Systems Corporation; EDS
LLP	Gordon Z. Novod	Americas		New York	NY	10036	212-715-9100	212-715-8000	Information Services, LLC
Kramer Levin Naftalis & Frankel	25.35.12.110100	1177 Avenue of the				.5000	/ 10 0 100		Counsel Data Systems Corporation; EDS
LLP	Thomas Moers Mayer	Americas		New York	NY	10036	212-715-9100	212-715-8000	Information Services, LLC
·	·	•							

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	CITY STATE ZIP		PHONE	FAX	PARTY / FUNCTION	
Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave	ADDICESSE	El Segundo	CA	90245		_	Noticing and Claims Agent	
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017			Indenture Trustee	
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017			Indenture Trustee	
Law Dependie Hust of New York	r atrick of fleary	400 Madison Ave	1 outil 1 looi	INCW FOIR	INI	10017	212-730-0474	212-730-1301	indentare rrustee	
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	Counsel to Recticel North America, Inc.	
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	Counsel to Recticel North America, Inc.	
McDermott Will & Emery LLP	Mohsin N. Khambati	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	Counsel to Recticel North America, Inc.	
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees	
McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees	
Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	212-682-5015	UCC Professional	
Milbank Tweed Hadley & McCloy LLP	Gregory A Bray Esq Thomas R Kreller Esq James E Till Esq	601 South Figueroa Street	30th Floor	Los Angeles	CA	90017	213-892-4000	213-629-5063	Counsel to Cerberus Capital Management LP and Dolce Investments LLC	
New York State Office of Attorney General	Eugene J. Leff	Assistant Attorney General & Deputy Bureau Chief	120 Broadway, 26th Floor	New York	NY	10271	212-416-8465	212-416-6007	State of New York; New York State Department of Environmental Consevation	
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York New York	NY	10281	212-336-1100	212-336-1323	Securities and Exchange Commission	
Office of New York State	Attorney General Eliot Spitzer	-		City	NY	10271			New York Attorney General's Office	
O'Melveny & Myers LLP	Robert Siegel	400 South Hope Street		Los Angeles	CA	90071	213-430-6000	213-430-6407	Special Labor Counsel	
O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	202-383-5414	Special Labor Counsel	
Paul, Weiss, Rifkind, Wharton & Garrison LLP Pension Benefit Guaranty	Stephen J. Shimshak Philip A Weintraub	1285 Avenue of the Americas		New York	NY	10019-6064	212-373-3000	212-757-3990	Counsel to Ryder Integrated Logistics, Inc. Chief Counsel to the Pension Benefit	
	Israel Goldowitz	1200 K Street, N.W.	Suite 340	Washington	DC	20005-4026	2023264020	2023264112	Guaranty Corporation	
Corporation Pension Benefit Guaranty Corporation	Karen L. Morris, John Menke, Ralph L. Landy, Beth A. Bangert	1200 K Street, N.W.	Suite 340	Washington Washington		20005			Counsel to Pension Benefit Guaranty Corporation	
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue		New York	NY	10103	212-841-0589	212-262-5152	Counsel to Freescale Semiconductor, Inc., f/k/a Motorola Semiconductor Systems	
		1251 Avenue of the								
Rothchild Inc.	David L. Resnick	Americas		New York	NY	10020	212-403-3500	212-403-5454	Financial Advisor	
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405	212-218-5500	212-218-5526		
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-8484000	212-848-7179	Local Counsel to the Reorganized Debtors	

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	PARTY / FUNCTION
Skadden, Arps, Slate, Meagher &	John Wm. Butler, John K.								
Flom LLP	Lyons, Ron E. Meisler	155 N Wacker Drive	Suite 2700	Chicago	IL	60606-1720	312-407-0700	312-407-0411	Counsel to the Reorganized Debtor
									Ŭ.
Skadden, Arps, Slate, Meagher &									
Flom LLP	Kayalyn A. Marafioti	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	212-735-2000	Counsel to the Reorganized Debtor
									Counsel to Movant Retirees and
		1 North Brentwood							Proposed Counsel to The Official
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	Committee of Retirees
									Counsel to Movant Retirees and
		1 North Brentwood							Proposed Counsel to The Official
Spencer Fane Britt & Browne LLP	Nicholas Franke	Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	Committee of Retirees
	Jon D. Cohen, Trent P.								
Stahl Cowen Crowley Addis LLC	Cornell	55 West Monroe Street	Suite 1200	Chicago	IL	60603	312-641-0060	312-641-6959	Counsel to the Delphi Retiree Committee
	Chester B. Salomon,								
Stevens & Lee, P.C.	Constantine D. Pourakis	485 Madison Avenue	20th Floor	New York	NY	10022	2123198500	2123198505	Counsel to Wamco, Inc.
									Conflicts Counsel to the Reorganized
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	212-967-4258	Debtors
								212-668-2255	
								does not take	
United States Trustee	Brian Masumoto	33 Whitehall Street	21st Floor	New York	NY				Counsel to United States Trustee
Weil, Gotshal & Manges LLP	Harvey R. Miller	767 Fifth Avenue		New York	NY				Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	Counsel to General Motors Corporation
Well Ostabel & Manages II D	Martin I Biographical For	707 Fifth A		NI VI-	NIX	40450	040 040 0000	040 040 0007	0
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY				Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue	4400 North M. 1. 1	New York	NY	10153	212-310-8000	212-310-8007	Counsel to General Motors Corporation
NATI : A T A C		D 1 0 N "	1100 North Market	140	D.E.	40000	000 000 00=	000 000 4:::	Creditor Committee Member/Indenture
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	Street	Wilmington	DE	19890	302-636-6058	302-636-4143	Trustee

EXHIBIT B

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	7IP	PHONE	EMAIL	PARTY / FUNCTION
COM 7441	CONTROL	ABBRESST	ADDITEGGE	0111	J./.I.E	60606-	THORE		Counsel to Recticel Interiors; Motorola;
Barnes & Thornburg LLP	Peter A. Clark	One North Wacker Drive	Suite 4400	Chicago	IL	2833	312-214-5668	pclark@btlaw.com	Temic Automotive
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									gkurtz@ny.whitecase.com	
	Glenn Kurtz								guzzi@whitecase.com	
	Gerard Uzzi								dbaumstein@ny.whitecase.co	Counsel to Appaloosa
White & Case LLP	Douglas Baumstein	1155 Avenue of the Americas		New York	NY	10036-2787	2	12-819-8200	<u>m</u>	Management, LP
	Thomas Lauria		200 South Biscayne		l				tlauria@whitecase.com	Counsel to Appaloosa
White & Case LLP	Frank Eaton	Wachovia Financial Center	Blvd., Suite 4900	Miami	FL	33131	3	05-371-2700	featon@miami.whitecase.com	Management, LP
	5 0 4 11		0 % 4000			=====				Counsel to Schunk Graphite
Whyte, Hirschboeck Dudek S.C.	Bruce G. Arnold	555 East Wells Street	Suite 1900	Milwaukee	WI	53202-4894	4	14-2/3-2100	barnold@whdlaw.com	Technology
Wickens Herzer Panza Cook &					011					Counsel for Delphi Sandusky
Batista Co	James W Moennich Esq	35765 Chester Rd		Avon	OH	44011-1262	4-	40-930-8000	imoennich@wickenslaw.com	ESOP
W	David Neier	OOO Beel Access		NI Wasal	ND/	10100 1100		10 00 1 0700	dneier@winston.com	Counsel to Ad Hoc Group of
Winston & Strawn LLP	Carey D. Schreiber	200 Park Avenue		New York	NY	10166-4193	2	12-294-6700	cschreiber@winston.com	Tranche A & B DIP Lenders
Winthrop Couchot Professional	Manage I MC officers	000 N	40. 50	Name and December	0.4	00000		40 700 4400	mwinthrop@winthropcouchot.c	On the Martin Conference Inc.
Corporation	Marc. J. Winthrop	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660	9.	49-720-4100	om sokeefe@winthropcouchot.co	Counsel to Metal Surfaces, Inc.
Winthrop Couchot Professional	Cara A Olicaria	CCO Name and Canada a Drive	445 []	Naaut Daaah	CA	00000	0	40 700 4400		Coursel to Motel Confesse Inc
Corporation	Sean A. O'Keefe	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660	9.	49-720-4100	<u>m</u>	Counsel to Metal Surfaces, Inc.
Wantha Carl da Can diidaa 9										
Womble Carlyle Sandridge &	Allan Courselina	FFO Courth Main Ct		C	00	20004	0.	04 055 5400	agrumbine@wcsr.com	Coursel to Assessall
Rice, PLLC	Allen Grumbine	550 South Main St		Greenville	SC	29601	8	64-255-5402	agrumbine@wcsr.com	Counsel to Armacell
Womble Carlyle Sandridge &										Counsel to Chicago Miniature
Rice. PLLC	Michael G. Busenkell	222 Delaware Avenue	Suite 1501	Wilmington	DE	19801			mbusenkell@wcsr.com	Optoelectronic Technologies, Inc.
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WOOGS OVIALL GIIIIIAII LLP	Noticila J. Nibilibri	700 Ciussiuaus Blug	2 State St	Nochester	INI	14014	3	00-302-4014	INISICNI W WUUUSUVIAIL.COIII	Counsel to Toyota Tsusho
Zeichner Ellman & Krause LLP	Stuart Krause	575 Lexington Avenue		New York	NY	10022	2	12-223-0400	skrause@zeklaw.com	America, Inc.
Zeichher Eilman & Klause LLF	Stuart Mause	373 Lexington Avenue	1	INCM LOLK	INI	10022		12-223-0400	SKI AUSE & ZEKIAW.COIII	America, inc.

EXHIBIT C

Pg 39 of 170
DPH Holdings Corp.
2002 List

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	PARTY / FUNCTION
Angelo, Gordon & Co.	Leigh Walzer	245 Park Avenue	26th Floor	New York	NY	10167		212-692-8251	212-867-6395	
	Andy Leinhoff	1301 S. Capital of Texas			_,,					
APS Clearing, Inc.	Matthew Hamilton	Highway	Suite B-220	Austin	TX	78746		512-314-4416	512-314-4462	Counsel to APS Clearing, Inc. Counsel to Pullman Bank and
Arent Fox PLLC	Mitchell D. Cohen	1675 Broadway		New York	NY	10019		212-484-3900	212-484-3990	Trust Company
Bingham McHale LLP	John E Taylor Michael J Alerding	10 West Market Street	Suite 2700	Indianapolis	IN	46204		317-635-8900	317-236-9907	•
DaimlerChrysler Corporation	Kim Kolb	CIMS 485-13-32	1000 Chrysler Drive	Auburn Hills	МІ	48326-2766		248-576-5741		Counsel to DaimlerChrysler Corporation; DaimlerChrylser Motors Company, LLC; DaimlerChrylser Canada, Inc.
Dannier Chrysler Corporation	Allan S. Brilliant	01110 100 10 02	Diivo	7 tabarri rimo		10020 2700				
Goodwin Proctor LLP	Craig P. Druehl	599 Lexington Avenue		New York	NY	10022		212-813-8800	212-355-3333	Counsel to UGS Corp.
Harris D. Leinwand	Harris D. Leinwand	235 Weaver Street	Unit 6H	Greenwich	СТ	06831				Counsel to Ahaus Tool & Engineering
Harris D. Leiriwariu	Hams D. Leinwand	233 Weaver Street	Offic on	Greenwich	Ci	00031				Counsel to Ahaus Tool &
Harris D. Leinwand	Harris D. Leinwand	315 Madison Avenue	Suite 901	New York	NY	10017		212-725-7338		Engineering
Hodgson Russ LLP	Stephen H. Gross, Esq.	60 E 42nd St 37th FI		New York	NY	10165-0150)	212-661-3535	212-972-1677	Co-Counsel for Yazaki North America, Inc.
InPlay Technologies Inc	Heather Beshears	234 South Extension Road		Mesa	AZ	85201				Creditor
Jaffe, Raitt, Heuer & Weiss, P.C.		27777 Franklin Road	Suite 2500	Southfield	MI	48034		248-351-3000	248-351-3082	Counsel to Trutron Corporation
Jason, Inc.	Beth Klimczak, General Counsel	411 E. Wisconsin Ave	Suite 2120	Milwaukee	WI	53202				General Counsel to Jason Incorporated
McCarthy Tetrault LLP	John J. Salmas	66 Wellington Street West	Suite 4700	Toronto	Ontario	M5K 1E6	Canada	416-362-1812	416-868-0673	
Meyer, Suozzi, English & Klein,										Counsel to United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-
P.C.	Lowell Peterson, Esq.	1350 Broadway	Suite 501	New York	NY	10018	1	212-239-4999	212-239-1311	CIO Counsel to Michigan Heritage
Michigan Heritage Bank	Janice M. Donahue	28300 Orchard Lake Rd	Ste 200	Farmington Hills	MI	48334		248-538-2529	248-786-3596	Bank; MHB Leasing, Inc.
Miller & Chevalier Chartered	Anthony F Shelley Timothy P O'Toole	655 Fifteenth Street NW Suite 900		Washington	DC	20005		202-626-5800		Counsel to Dennis Black, Charles Cunningham, and the Delphi Salaried Retiree Association

Pg 40 of 170 DPH Holdings Corp. 2002 List

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	PARTY / FUNCTION
	Joseph T. Moldovan									Counsel to Dennis Black, Charles Cunningham, and the Delphi
Morrison Cohen LLP	Michael R Dal Lago	909 Third Ave		New York	NY	10022		212-735-8600		Salaried Retiree Association
Norris, McLaughlin & Marcus	Elizabeth L. Abdelmasieh, Esq	721 Route 202-206	P.O. Box 1018	Somerville	NJ	08876		908-722-0700	908-722-0755	Counsel to Rotor Clip Company, Inc.
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Paul, Weiss, Rifkind, Wharton &	Curus J. Welalei	1285 Avenue of the		New TOIK	INT	10019-0004		212-373-3137	212-373-2033	Counsel to Merrill Lynch, Pierce,
Garrison	Justin G. Brass	Americas		New York	NY	10019-6064		212-373-3000	212-757-3990	Fenner & Smith, Incorporated
			Eighteenth & Arch							
Pepper, Hamilton LLP	Linda J. Casey	3000 Two logan Square	Streets	Philadelphia	PA	19103-2799		215-981-4000	215-981-4750	Counsel to SKF USA, Inc.
	Charles W Browning Robert G Kamenec									Counsel to ACE American Insurance Company and Pacific
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Professional Technologies										Corporate Secretary for Professional Technologies
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Quinn Emanuel Urguhart Oliver	James C Tecce									Counsel For Collective Of Tranche
& Hedges LLP	Scott C Shelley	51 Madison Ave 22nd Fl		New York	NY	10010		212-849-7199	212-849-7100	C DIP Lenders
										Counsel to General Electric
										Capital Corporation, Stategic
Reed Smith	Elena Lazarou	599 Lexington Avenue	29th Floor	New York	NY	10022		212-521-5400	212-521-5450	Asset Finance.
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Inc.	Joseph Lapinsky	3770 Embassy Parkway		Akron	OH	44333			330-670-3020	
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Ropers, Majeski, Kohn & Bentley	/ Christopher Norgaard	515 South Flower Street	Suite 1100	Los Angeles	CA	90071		213-312-2000	213-312-2001	Counsel to Brembo S.p.A; Bibielle S.p.A.; AP Racing
Ropes & Gray LLP	Gregory O. Kaden	One International Place		Boston	MA	02110-2624		617-951-7000	617-951-7050	Attorneys for D-J, Inc.
	Arlene Gelman									Counsel to Infineon Technologies
Sachnoff & Weaver, Ltd	Charles S. Schulman	10 South Wacker Drive	40th Floor	Chicago	IL	60606		312-207-1000	312-207-6400	North America Corporation

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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP COUNTR	Y PHONE	FAX	PARTY / FUNCTION
		ADDICEOU	ADDREGGE		017.12				
Schafer and Weiner PLLC	Max Newman	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304	248-540-3340		Counsel to Dott Industries, Inc.
Schiffrin & Barroway, LLP	Michael Yarnoff Sean M. Handler	280 King of Prussia Road		Radnor	PA	19087	610-667-7706	610-667-7056	Counsel to Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfords ABP Counsel to Fortune Plastics
									Company of Illinois, Inc.; Universal
Shipman & Goodwin LLP	Jennifer L. Adamy	One Constitution Plaza		Hartford	СТ	06103-1919	860-251-5811	860-251-5218	Metal Hose Co.,
	Lloyd B. Sarakin - Chief								
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, , , , , , , , , , , , , , , , , , , ,									Counsel to Furukawa Electric Co.,
Squire, Sanders & Dempsey L.L.P.	Esia Manalia	One Maritime Diago	Cuita 200	C Fi	C 4	04444 0400		445 202 0007	Ltd. And Furukawa Electric North
Stein, Rudser, Cohen & Magid	Eric Marcks	One Maritime Plaza	Suite 300	San Francisco	CA	94111-3492		415-393-9887	America, APD Inc. Counsel to Excel Global Logistics,
LLP	Robert F. Kidd	825 Washington Street	Suite 200	Oakland	CA	94607	510-287-2365	510-987-8333	Inc.
Steinberg Shapiro & Clark	Mark H. Shapiro	24901 Northwestern Highway	Suite 611	Southfield	MI	48075	248-352-4700	248-352-4488	Counsel to Bing Metals Group, Inc.; Gentral Transport International, Inc.; Crown Enerprises, Inc.; Economy Transport, Inc.; Logistics Insight Corp (LINC); Universal Am-Can, Ltd.; Universal Truckload Services, Inc.
Sterns & Weinroth, P.C.	Jeffrey S. Posta	50 West State Street, Suite 1400	PO Box 1298	Trenton	NJ	08607-1298	609-392-2100	609-392-7956	Counsel to Doosan Infracore America Corp.
Thelen Reid Brown Raysman & Steiner LLP	Marcus O. Colabianchi	101 Second St Ste 1800		San Francisco	CA	94105-3606	415-369-7301	415-369-8764	Counsel to Oki Semiconductor Company
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Tyler, Cooper & Alcorn, LLP	W. Joe Wilson	185 Asylum Street	Floor	Hartford	СТ	06103-3488	860-725-6200	860-278-3802	Counsel to Barnes Group, Inc.
Waller Lansden Dortch & Davis,	Robert J. Welhoelter,								Counsel to Nissan North America,
PLLC	Esq.	511 Union Street	Suite 2700	Nashville	TN	37219	615-244-6380	615-244-6804	Inc. Counsel to Electronic Data
Warner Stevens, L.L.P. Weiland, Golden, Smiley, Wang	Michael D. Warner	301 Commerce Street	Suite 1700	Fort Worth	TX	76102			Systems Corp. and EDS Information Services, L.L.C. Counsel to Toshiba America
Ekvall & Strok, LLP	Lei Lei Wang Ekvall	650 Town Center Drive 1166 Avenue of the	Suite 950	Costa Mesa	CA	92626	714-966-1000	714-966-1002	Electronic Components, Inc.
WL Ross & Co., LLC	Stephen Toy	Americas		New York	NY	10036-2708	212-826-1100	212-317-4893	Counsel to WL. Ross & Co., LLC

EXHIBIT D

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- and -

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DPH Holdings Corp. Legal Information Website: http://www.dphholdingsdocket.com

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11

DPH HOLDINGS CORP., et al., : Case No. 05-44481 (RDD)

: (Jointly Administered)

Reorganized Debtors. :

corganized Debtors.

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NOTICE OF SUFFICIENCY HEARING WITH RESPECT TO DEBTORS' OBJECTIONS TO PROOFS OF CLAIM NOS. 11892, 12147, 14019, 14020, 14022, 14023, 14024, 14025, 14026, 14370, AND 19543

PLEASE TAKE NOTICE that as set forth on Exhibit A attached hereto, Delphi Corporation and certain of its subsidiaries and affiliates, debtor and debtors-in-possession in the above-captioned cases (f/k/a In re Delphi Corporation, et al.) (collectively, the "Debtors") objected to the proofs of claim listed on Exhibit A (the "Proofs of Claim") filed by certain parties (collectively, the "Claimants").

PLEASE TAKE FURTHER NOTICE that on October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by the United States Bankruptcy Court for the Southern District of New York pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as DPH Holdings Corp. and its affiliated reorganized debtors (the "Reorganized Debtors").

PLEASE TAKE FURTHER NOTICE that Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests." Modified Plan, art. 9.6(a).

PLEASE TAKE FURTHER NOTICE that on February 18, 2010, the Reorganized Debtors filed the Notice Of Sufficiency Hearing With Respect To Debtors' Objections To Proofs Of Claim Nos. 6991, 7054, 9221, 10830, 10959, 10960, 11375, 11643, 11644, 11892, 11911, 11983, 11985, 11988, 11989, 12147, 12833, 13776, 13881, 14019, 14020, 14022, 14023, 14024, 14025, 14026, 14370, 14825, 14826, 16967, 18265, 18422, 18603, 18614, 19162, 19543, And 19545 (Docket No. 19504), scheduling a claims objection hearing for purposes of holding a

sufficiency hearing to address the legal sufficiency of each Proof of Claim and whether each Proof of Claim states a colorable claim against the asserted Debtor on March 18, 2010, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court").

PLEASE TAKE FURTHER NOTICE that on March 8, 2010, the Reorganized Debtors filed the Notice Of Adjournment Of Claims Objection Hearing With Respect To Debtors' Objection To (A) Proof Of Claim No. 11892 Filed By Ronald E. Jorgensen, (B) Proof Of Claim No. 12147 Filed By Pamela Gellar, (C) Proofs Of Claim Nos. 14019, 14020, 14022, 14023, 14024, 14025, And 14026 Filed By Atul Pasricha, (D) Proof Of Claim No. 14370 Filed By William P. Downey, (E) Administrative Expense Claim No. 18265 Filed By Polymer Concentrates, Inc., (F) Administrative Expense Claim No. 18422 Filed By Marybeth Cunningham, (G) Administrative Expense Claim No. 19543 Filed By Jose C. Alfaro And Martha Alfaro, And (H) Administrative Expense Claim No. 19545 Filed By Harris County Et Al. (Docket No. 19608), adjourning the claims objection hearing scheduled for March 18, 2010 to a future date.

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December 7, 2006 (Docket No. 6089) (the "Order") and the Tenth Supplemental Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered January 25, 2010 (Docket No. 19358), a sufficiency hearing (the "Sufficiency

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Hearing") to address the legal sufficiency of each of the Proofs of Claim and whether each Proof of Claim states a colorable claim against the asserted Debtor is hereby scheduled for April 22, 2010, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Room 118, White Plains, New York 10601-4140.

PLEASE TAKE FURTHER NOTICE that the Sufficiency Hearing will proceed in accordance with the procedures provided in the Order, unless such procedures are modified in accordance with Paragraph 9(k) thereof. Please review the Order carefully because failure to comply with the procedures provided in the Order (or as modified pursuant to Paragraph 9(k)) could result in the disallowance and expungement of your Proof of Claim. A copy of the Order is attached hereto for your convenience.

PLEASE TAKE FURTHER NOTICE that the Reorganized Debtors may

further adjourn the Sufficiency Hearing at any time at least five business days prior to the scheduled hearing upon notice to the Court and the Claimant and/or Assignee, as applicable.

Dated: New York, New York

March 25, 2010

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler
155 North Wacker Drive
Chicago, Illinois 60606

- and -

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti
Four Times Square
New York, New York 10036

Attorneys for DPH Holdings Corp., et al., Reorganized Debtors

EXHIBIT A

Α	В	С	D	E	F	G	Н
Proof Of Claim Number	Date Filed	Party Filing Proof Of Claim	Owner Of Claim	Asserted Amount	Omnibus Claims Objection	Date Of Omnibus Claims Objection	Debtor Named On Proof Of Claim
11892	7/28/2006	JORGENSEN RONALD E	JORGENSEN RONALD E	\$82,299.00	Third Omnibus Claims Objection	10/31/2006	DELPHI CORPORATION
12147	7/28/2006	GELLER PAMELA	GELLER PAMELA	\$50,000.00	Twenty-First Omnibus Claims Objection	9/21/2007	DELPHI CORPORATION
14019	7/31/2006	PASRICHA ATUL	PASRICHA ATUL	\$10,000.00	Omnibus Claims Objection	9/21/2007	DELPHI CORPORATION
14020	7/31/2006	PASRICHA ATUL	PASRICHA ATUL	\$0.00	Twenty-First Omnibus Claims Objection	9/21/2007	DELPHI AUTOMOTIVE SYSTEMS LLC
14022	7/31/2006	PASRICHA ATUL	PASRICHA ATUL	\$0.00	Twenty-First Omnibus Claims Objection	9/21/2007	DELPHI MEDICAL SYSTEMS CORPORATION
14023	7/31/2006	PASRICHA ATUL	PASRICHA ATUL	\$0.00	Twenty-First Omnibus Claims Objection	9/21/2007	DELPHI MEDICAL SYSTEMS TEXAS CORPORATION
14024	7/31/2006	PASRICHA ATUL	PASRICHA ATUL	\$0.00	Twenty-First Omnibus Claims Objection	9/21/2007	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION
14025	7/31/2006	PASRICHA ATUL	PASRICHA ATUL	\$0.00	Twenty-First Omnibus Claims Objection	9/21/2007	DELPHI TECHNOLOGIES, INC
14026	7/31/2006	PASRICHA ATUL	PASRICHA ATUL	\$0.00	Twenty-First Omnibus Claims Objection	9/21/2007	DELPHI AUTOMOTIVE SYSTEMS OVERSEAS CORPORATION
14370	7/31/2006	WILLIAM P DOWNEY	WILLIAM P DOWNEY	\$20,641.44	Third Omnibus Claims Objection	10/31/2006	DELPHI CORPORATION
19543	8/10/2009	JOSE C ALFARO AND MARTHA ALFARO	JOSE C ALFARO AND MARTHA ALFARO	\$1,500,000.00	Thirty-Seventh Omnibus Claims Objection	10/15/2009	DELPHI CORPORATION

EXHIBIT E

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP 155 North Wacker Drive Chicago, Illinois 60606 John Wm. Butler, Jr. John K. Lyons Ron E. Meisler

- and -

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DPH Holdings Corp. Legal Information Website: http://www.dphholdingsdocket.com

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11

DPH HOLDINGS CORP., <u>et al.</u>, : Case No. 05-44481 (RDD)

Reorganized Debtors. : (Jointly Administered)

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NOTICE OF SUFFICIENCY HEARING WITH RESPECT TO DEBTORS' OBJECTION TO PROOFS OF CLAIM NOS. 15584, 15586, 15587, 15588, 15590, 15591, 15592, 15593, 15594, AND 15595

PLEASE TAKE NOTICE that as set forth on <u>Exhibit A</u> attached hereto, Delphi Corporation and certain of its subsidiaries and affiliates, debtor and debtors-in-possession in the above-captioned cases (f/k/a <u>In re Delphi Corporation, et al.</u>) (collectively, the "Debtors") objected to the proofs of claim listed on <u>Exhibit A</u> (the "Proofs of Claim") filed by certain parties (collectively, the "Claimants").

PLEASE TAKE FURTHER NOTICE that on October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by the United States Bankruptcy Court for the Southern District of New York pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as DPH Holdings Corp. and its affiliated reorganized debtors (the "Reorganized Debtors").

PLEASE TAKE FURTHER NOTICE that Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests." Modified Plan, art. 9.6(a).

PLEASE TAKE FURTHER NOTICE that on November 18, 2009, the Reorganized Debtors filed the Notice Of Sufficiency Hearing With Respect To Debtors' Objection To Proofs Of Claim Nos.1374, 1375, 1376, 1377, 1378, 1379, 1380, 1381, 1382, 1383, 1384, 1385, 1386, 1387, 2539, 3175, 5408, 6468, 6668, 7269, 9396, 10570, 10571, 10835, 10836, 10964, 10965, 10966, 10967, 10968, 12251, 13464, 13663, 13699, 13730, 13734, 13863, 13875, 14334, 14350, 14751, 15071, 15075, 15513, 15515, 15519, 15520, 15521, 15524, 15525,

15532, 15584, 15586, 15587, 15588, 15590, 15591, 15592, 15593, 15594, 15595, 16175, 16591, 16849, And 16850 (Docket No. 19108), scheduling a claims objection hearing for purposes of holding a sufficiency hearing to address the legal sufficiency of each Proof of Claim and whether each Proof of Claim states a colorable claim against the asserted Debtor on December 18, 2009, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court").

PLEASE TAKE FURTHER NOTICE that on December 8, 2009, the Reorganized Debtors filed the Notice of Adjournment Of Claims Objection Hearing With Respect To Debtors' Objection To (A) Proofs Of Claim Nos. 15584, 15586, 15587, And 15595 Asserted By Hyundai Motor Company And Proofs of Claim Nos. 15588, 15590, 15591, 15592, 15593, And 15594 Asserted By Hyundai Motor America, (B) Proof Of Claim No. 5408 Filed by Gary L. Cook, (C) Proof Of Claim No. 7269 Filed By Bobbie L. Burns, (D) Proof Of Claim No. 9396 Filed By Joan C. Lyons On Behalf Of David Lyons, (E) Proofs Of Claim Nos. 10835 And 10836 Filed By Dennis Dashkovitz, (F) Proof Of Claim No. 12251 Filed By Steven D. Streeter, (G) Proof Of Claim No. 15525 Filed By Johnson Controls, Inc. Battery Group, And (H) Proof Of Claim No. 16591 Filed By Bradley A. And Barbara R. Bennett (Docket No. 19163), adjourning the claims objection hearing scheduled for December 18, 2009 to a future date.

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December 7, 2006 (Docket No. 6089) (the "Order") and the Tenth Supplemental Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings

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Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered January 25, 2010 (Docket No. 19358), a sufficiency hearing (the "Sufficiency Hearing") to address the legal sufficiency of each Proof of Claim and whether each Proof of Claim states a colorable claim against the asserted Debtor is hereby scheduled for April 22, 2010, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Room 118, White Plains, New York 10601-4140.

PLEASE TAKE FURTHER NOTICE that the Sufficiency Hearing will proceed in accordance with the procedures provided in the Order, unless such procedures are modified in accordance with Paragraph 9(k) thereof. Please review the Order carefully because failure to comply with the procedures provided in the Order (or as modified pursuant to Paragraph 9(k)) could result in the disallowance and expungement of your Proof of Claim. A copy of the Order is attached hereto for your convenience.

PLEASE TAKE FURTHER NOTICE that the Reorganized Debtors may further adjourn the Sufficiency Hearing at any time at least five business days prior to the scheduled hearing upon notice to the Court and the Claimant and/or Assignee, as applicable.

Dated: New York, New York March 25, 2010

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

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EXHIBIT A

Α	В	С	D	E	F	G	G
Proof Of						Date Of Omnibus	
Claim					Omnibus Claims	Claims	
Number	Date Filed	Party Filing Proof Of Claim	Owner Of Claim	Asserted Amount	Objection	Objection	Debtor Named On Proof Of Claim
					Eighth Omnibus		DELPHI AUTOMOTIVE SYSTEMS KOREA,
15584	7/31/2006	HYUNDAI MOTOR COMPANY	HYUNDAI MOTOR COMPANY	\$0.00	Claims Objection	2/15/2007	INC
					Eighth Omnibus		
15586	7/31/2006	HYUNDAI MOTOR COMPANY	HYUNDAI MOTOR COMPANY	\$0.00	Claims Objection	2/15/2007	DELPHI ELECTRONICS (HOLDING) LLC
					Tenth Omnibus		
15587	7/31/2006	HYUNDAI MOTOR COMPANY	HYUNDAI MOTOR COMPANY	\$0.00	Claims Objection	3/16/2007	DELPHI AUTOMOTIVE SYSTEMS LLC
					Eighth Omnibus		DELCO ELECTRONICS OVERSEAS
15588	7/31/2006	HYUNDAI MOTOR COMPANY	HYUNDAI MOTOR COMPANY	\$0.00	Claims Objection	2/15/2007	CORPORATION
					Eighth Omnibus		DELPHI AUTOMOTIVE SYSTEMS KOREA,
15590	7/31/2006	HYUNDAI MOTOR AMERICA	HYUNDAI MOTOR AMERICA	\$0.00	Claims Objection	2/15/2007	INC
					Eighth Omnibus		
15591	7/31/2006	HYUNDAI MOTOR AMERICA	HYUNDAI MOTOR AMERICA	\$0.00	Claims Objection	2/15/2007	DELPHI ELECTRONICS (HOLDING) LLC
					Tenth Omnibus		
15592	7/31/2006	HYUNDAI MOTOR AMERICA	HYUNDAI MOTOR AMERICA	\$0.00	Claims Objection	3/16/2007	DELPHI AUTOMOTIVE SYSTEMS LLC
					Eighth Omnibus		DELCO ELECTRONICS OVERSEAS
15593	7/31/2006	HYUNDAI MOTOR AMERICA	HYUNDAI MOTOR AMERICA	\$0.00	Claims Objection	2/15/2007	CORPORATION
					Eighth Omnibus		
15594	7/31/2006	HYUNDAI MOTOR AMERICA	HYUNDAI MOTOR AMERICA	\$0.00	Claims Objection	2/15/2007	DELPHI DIESEL SYSTEMS CORP
					Eighth Omnibus		
15595	7/31/2006	HYUNDAI MOTOR COMPANY	HYUNDAI MOTOR COMPANY	\$0.00	Claims Objection	2/15/2007	DELPHI DIESEL SYSTEMS CORP
					Twelfth Omnibus	•	
16591	3/29/2007	BRADLEY A BENNETT AND BARBARA R BENNETT	BRADLEY A BENNETT AND BARBARA R BENNETT	\$643.64	Claims Objection	4/27/2007	DELPHI CORPORATION

EXHIBIT F

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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11

DPH HOLDINGS CORP., et al., : Case No. 05-44481 (RDD)

(Jointly Administered)

Reorganized Debtors.

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NOTICE OF ADJOURNMENT OF CLAIMS OBJECTION HEARING WITH RESPECT TO DEBTORS' OBJECTION TO PROOF OF CLAIM NUMBER 12669 FILED BY CONTRARIAN FUNDS LLC AS ASSIGNEE OF OMRON DUALTEC AUTOMOTIVE ELECTRONICS, INC.

("NOTICE OF ADJOURNMENT OF CLAIMS OBJECTION HEARING AS TO PROOF OF CLAIM NUMBER 12669")

PLEASE TAKE NOTICE that on April 27, 2007, Delphi Corporation and certain of its subsidiaries and affiliates, debtor and debtors-in-possession in the above-captioned cases (f/k/a In re Delphi Corporation, et al.) (collectively, the "Debtors") objected to proof of claim number 12669 (the "Proof of Claim") filed by Contrarian Funds, LLC as assignee of Omron Dualtec Automotive Electronics, Inc. pursuant to the Debtors' Thirteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Protective Insurance Claims, (D) Insurance Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims And Untimely Tax Claims, And (F) Claims Subject To Modification, Tax Claims Subject To Modification, And Claims Subject To Modification And Reclamation Agreement (Docket No. 7825).

PLEASE TAKE FURTHER NOTICE that on June 22, 2009, the Debtors objected to the Proof of Claim pursuant to the Debtors' Thirty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge (A) Certain Pension And OPEB Claims, (B) Certain Individual Workers' Compensation Claims, (C) Certain Duplicate And/Or Amended Individual Workers' Compensation Claims, (D) Certain Untimely Individual Workers' Compensation Claims, (E) A Secured Books And Records Claim, And (F) Certain Untimely Claims, (II) Modify Certain (A) Wage And Benefit Claims, (B) State Workers' Compensation Claims, And (C) Individual Workers' Compensation Claims Asserting Priority, (III) Provisionally Disallow Certain Union Claims, And (IV) Modify And Allow Certain Settled Claims (Docket No. 17182).

PLEASE TAKE FURTHER NOTICE that on October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi

Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by the United States Bankruptcy Court for the Southern District of New York pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as DPH Holdings Corp. and its affiliated reorganized debtors (the "Reorganized Debtors").

PLEASE TAKE FURTHER NOTICE that Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests." Modified Plan, art. 9.6(a).

PLEASE TAKE FURTHER NOTICE that on February 16, 2010, the Reorganized Debtors filed the Notice Of Claims Objection Hearing With Respect To Debtors' Objection To Proof Of Claim No. 12699 (Contrarian Funds LLC as Assignee of Omron Dualtec Automotive Electronics, Inc.) (Docket No. 19434), scheduling an evidentiary hearing (the "Claims Objection Hearing") on the merits of the Proof of Claim. The Claims Objection Hearing is scheduled for April 22, 2010, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Room 118, White Plains, New York 10601-4140.

PLEASE TAKE FURTHER NOTICE that pursuant to paragraph 9(a)(ii) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December 7, 2006 (Docket No. 6089) (the "Claims Objection Procedures Order"), the Claims Objection Hearing is

hereby adjourned without date, subject to the Reorganized Debtors' right to re-notice the claimant and/or assignee, as applicable, in accordance with the procedures set forth in the Claims Objection Procedures Order.

Dated: New York, New York

March 25, 2010

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler
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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

----- x

In re : Chapter 11

DPH HOLDINGS CORP., et al., : Case No. 05-44481 (RDD)

(Jointly Administered)

Reorganized Debtors. :

----- X

NOTICE OF ADJOURNMENT OF CLAIMS OBJECTION HEARING WITH RESPECT TO DEBTORS' OBJECTION TO PROOF OF CLAIM NUMBER 5 FILED BY LTC ROLL & ENGINEERING CO.

("NOTICE OF ADJOURNMENT OF CLAIMS OBJECTION HEARING AS TO PROOF OF CLAIM NUMBER 5")

PLEASE TAKE NOTICE that on May 16, 2007, Delphi Corporation and certain of its subsidiaries and affiliates, debtor and debtors-in-possession in the above-captioned cases (f/k/a In re Delphi Corporation, et al.) (collectively, the "Debtors") objected to proof of claim number 5 (the "Proof of Claim") filed by LTC Roll & Engineering Co. pursuant to the Debtors' Eleventh Omnibus Objection (Substantive) Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification (Docket No. 7301).

PLEASE TAKE FURTHER NOTICE that on October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by the United States Bankruptcy Court for the Southern District of New York pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as DPH Holdings Corp. and its affiliated reorganized debtors (the "Reorganized Debtors").

PLEASE TAKE FURTHER NOTICE that Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests." Modified Plan, art. 9.6(a).

PLEASE TAKE FURTHER NOTICE that on February 16, 2010, the Reorganized Debtors filed the Notice Of Claims Objection Hearing With Respect To Debtors' Objection To Proof Of Claim No. 5 (LTC Roll & Engineering Co.) (Docket No. 19435), scheduling an

evidentiary hearing (the "Claims Objection Hearing") on the merits of the Proof of Claim. The Claims Objection Hearing is scheduled for April 22, 2010, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Room 118, White Plains, New York 10601-4140.

PLEASE TAKE FURTHER NOTICE that pursuant to paragraph 9(a)(ii) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December 7, 2006 (Docket No. 6089) (the "Claims Objection Procedures Order"), the Claims Objection Hearing is hereby adjourned without date, subject to the Reorganized Debtors' right to re-notice the claimant and/or assignee, as applicable, in accordance with the procedures set forth in the Claims Objection Procedures Order.

Dated: New York, New York

March 25, 2010

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11

DPH HOLDINGS CORP., et al., : Case No. 05-44481 (RDD)

(Jointly Administered)

Reorganized Debtors.

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NOTICE OF ADJOURNMENT OF CLAIMS OBJECTION HEARING WITH RESPECT TO DEBTORS' OBJECTION TO PROOF OF CLAIM NUMBER 4769 FILED BY 1599963 ONTARIO LIMITED AND SUBSEQUENTLY TRANSFERRED TO 2088343 ONTARIO LIMITED

("NOTICE OF ADJOURNMENT OF CLAIMS OBJECTION HEARING AS TO PROOF OF CLAIM NUMBER 4769")

PLEASE TAKE NOTICE that on December 21, 2007, Delphi Corporation and certain of its subsidiaries and affiliates, debtor and debtors-in-possession in the above-captioned cases (f/k/a In re Delphi Corporation, et al.) (collectively, the "Debtors") objected to proof of claim number 4769 (the "Proof of Claim") filed by 1599963 Ontario Limited and subsequently transferred to 2088343 Ontario Limited pursuant to the Debtors' Twenty-Fourth Omnibus Objection Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Or Amended Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification, Modified Claims Asserting Reclamation, And Claim Subject To Modification That Is Subject To Prior Order (Docket No. 11588).

PLEASE TAKE FURTHER NOTICE that on October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by the United States Bankruptcy Court for the Southern District of New York pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as DPH Holdings Corp. and its affiliated reorganized debtors (the "Reorganized Debtors").

PLEASE TAKE FURTHER NOTICE that Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests." Modified Plan, art. 9.6(a).

PLEASE TAKE FURTHER NOTICE that on February 16, 2010, the Reorganized Debtors filed the Notice Of Claims Objection Hearing With Respect To Debtors' Objection To

Proof Of Claim No. 4769 (2088343 Ontario Limited And 1599963 Ontario Limited) (Docket No. 19442), scheduling an evidentiary hearing (the "Claims Objection Hearing") on the merits of the Proof of Claim. The Claims Objection Hearing is scheduled for April 22, 2010, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Room 118, White Plains, New York 10601-4140.

PLEASE TAKE FURTHER NOTICE that pursuant to paragraph 9(a)(ii) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December 7, 2006 (Docket No. 6089) (the "Claims Objection Procedures Order"), the Claims Objection Hearing is hereby adjourned without date, subject to the Reorganized Debtors' right to re-notice the claimant and/or assignee, as applicable, in accordance with the procedures set forth in the Claims Objection Procedures Order.

Dated: New York, New York

March 25, 2010

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

----- x

In re : Chapter 11

DPH HOLDINGS CORP., et al., : Case No. 05-44481 (RDD)

(Jointly Administered)

Reorganized Debtors.

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ganized Debtors.

NOTICE OF ADJOURNMENT OF CLAIMS OBJECTION HEARING WITH RESPECT TO DEBTORS' OBJECTION TO PROOF OF

CLAIM NUMBER 8523 FILED BY TWIN CORPORATION

("NOTICE OF ADJOURNMENT OF CLAIMS OBJECTION HEARING AS TO PROOF OF CLAIM NUMBER 8523")

PLEASE TAKE NOTICE that on July 13, 2007, Delphi Corporation and certain of its subsidiaries and affiliates, debtor and debtors-in-possession in the above-captioned cases (f/k/a In re Delphi Corporation, et al.) (collectively, the "Debtors") objected to proof of claim number 8523 (the "Proof of Claim") filed by Twin Corporation pursuant to the Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, And Consensually Modified And Reduced Claims (Docket No. 8617).

PLEASE TAKE FURTHER NOTICE that on October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by the United States Bankruptcy Court for the Southern District of New York pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as DPH Holdings Corp. and its affiliated reorganized debtors (the "Reorganized Debtors").

PLEASE TAKE FURTHER NOTICE that Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests." Modified Plan, art. 9.6(a).

PLEASE TAKE FURTHER NOTICE that on December 21, 2009, the

Reorganized Debtors objected to the Proof of Claim pursuant to Reorganized Debtors' Fortieth

Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain (A) Books And Records Claims, (B) Fully Satisfied Claims, And (C) Objected-To Claims To Be Disallowed, (II) Modify And Allow Certain (A) Partially Satisfied Claims, (B) Claims To Be Further Modified, (C) Objected-To Claims To Be Modified And Allowed, And (III) Allow Certain Claims (Docket No. 19222).

PLEASE TAKE FURTHER NOTICE that on February 16, 2010, the Reorganized Debtors filed the Notice Of Claims Objection Hearing With Respect To Debtors' Objection To Proof Of Claim No. 8523 (Twin Corporation) (Docket No. 19437), scheduling an evidentiary hearing (the "Claims Objection Hearing") on the merits of the Proof of Claim. The Claims Objection Hearing is scheduled for April 22, 2010, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Room 118, White Plains, New York 10601-4140.

PLEASE TAKE FURTHER NOTICE that pursuant to paragraph 9(a)(ii) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December 7, 2006 (Docket No. 6089) (the "Claims Objection Procedures Order"), the Claims Objection Hearing is hereby adjourned without date, subject to the Reorganized Debtors' right to re-notice the claimant and/or assignee, as applicable, in accordance with the procedures set forth in the Claims Objection Procedures Order.

Dated: New York, New York

March 25, 2010

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr.
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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11

DPH HOLDINGS CORP., et al., : Case No. 05-44481 (RDD)

(Jointly Administered)

Reorganized Debtors.

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NOTICE OF ADJOURNMENT OF CLAIMS OBJECTION HEARING WITH RESPECT TO DEBTORS' OBJECTION TO PROOF OF CLAIM NUMBER 8502 FILED BY GREAK & BUSBY, P.C. AND SUBSEQUENTLY TRANSFERRED TO RIVERSIDE CLAIMS, LLC

("NOTICE OF ADJOURNMENT OF CLAIMS OBJECTION HEARING AS TO PROOF OF CLAIM NUMBER 8502")

PLEASE TAKE NOTICE that on May 22, 2007, Delphi Corporation and certain of its subsidiaries and affiliates, debtor and debtors-in-possession in the above-captioned cases (f/k/a In re Delphi Corporation, et al.) (collectively, the "Debtors") objected to proof of claim number 8502 (the "Proof of Claim") filed by Greak & Busby, P.C. and subsequently transferred to Riverside Claims, LLC pursuant to the Debtors' Fifteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims And Untimely Tax Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 7999).

PLEASE TAKE FURTHER NOTICE that on October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by the United States Bankruptcy Court for the Southern District of New York pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as DPH Holdings Corp. and its affiliated reorganized debtors (the "Reorganized Debtors").

PLEASE TAKE FURTHER NOTICE that Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests." Modified Plan, art. 9.6(a).

PLEASE TAKE FURTHER NOTICE that on February 16, 2010, the Reorganized Debtors filed the Notice Of Claims Objection Hearing With Respect To Debtors' Objection To

Proof of Claim No. 8502 (Riverside Claims, LLC and Greak & Busby, P.C.) (Docket No. 19440), scheduling an evidentiary hearing (the "Claims Objection Hearing") on the merits of the Proof of Claim. The Claims Objection Hearing is scheduled for April 22, 2010, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Room 118, White Plains, New York 10601-4140.

PLEASE TAKE FURTHER NOTICE that pursuant to paragraph 9(a)(ii) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December 7, 2006 (Docket No. 6089) (the "Claims Objection Procedures Order"), the Claims Objection Hearing is hereby adjourned without date, subject to the Reorganized Debtors' right to re-notice the claimant and/or assignee, as applicable, in accordance with the procedures set forth in the Claims Objection Procedures Order.

Dated: New York, New York

March 25, 2010

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler
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- and -

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EXHIBIT K

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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11

DPH HOLDINGS CORP., et al., : Case No. 05-44481 (RDD)

(Jointly Administered)

Reorganized Debtors. :

otors.

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NOTICE OF ADJOURNMENT OF CLAIMS OBJECTION HEARING WITH RESPECT TO DEBTORS' OBJECTION TO PROOF OF CLAIM NUMBER 8519 FILED BY HURLEY PACKAGING OF TEXAS, INC. AND SUBSEQUENTLY TRANSFERRED TO RIVERSIDE CLAIMS, LLC

("NOTICE OF ADJOURNMENT OF CLAIMS OBJECTION HEARING AS TO PROOF OF CLAIM NUMBER 8519")

PLEASE TAKE NOTICE that on May 22, 2007, Delphi Corporation and certain of its subsidiaries and affiliates, debtor and debtors-in-possession in the above-captioned cases (f/k/a In re Delphi Corporation, et al.) (collectively, the "Debtors") objected to proof of claim number 8519 (the "Proof of Claim") filed by Hurley Packaging of Texas, Inc. and subsequently transferred to Riverside Claims, LLC pursuant to the Debtors' Fifteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims And Untimely Tax Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 7999).

PLEASE TAKE FURTHER NOTICE that on October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by the United States Bankruptcy Court for the Southern District of New York pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as DPH Holdings Corp. and its affiliated reorganized debtors (the "Reorganized Debtors").

PLEASE TAKE FURTHER NOTICE that Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests." Modified Plan, art. 9.6(a).

PLEASE TAKE FURTHER NOTICE that on February 16, 2010, the Reorganized Debtors filed the Notice Of Claims Objection Hearing With Respect To Debtors' Objection To Proof of Claim No. 8519 (Riverside Claims LLC and Hurley Packaging of Texas Inc.) (Docket No. 19441), scheduling an evidentiary hearing (the "Claims Objection Hearing") on the merits of the Proof of Claim. The Claims Objection Hearing is scheduled for April 22, 2010, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Room 118, White Plains, New York 10601-4140.

PLEASE TAKE FURTHER NOTICE that pursuant to paragraph 9(a)(ii) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December 7, 2006 (Docket No. 6089) (the "Claims Objection Procedures Order"), the Claims Objection Hearing is hereby adjourned without date, subject to the Reorganized Debtors' right to re-notice the claimant and/or assignee, as applicable, in accordance with the procedures set forth in the Claims Objection Procedures Order.

Dated: New York, New York

March 25, 2010

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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11

DPH HOLDINGS CORP., et al., : Case No. 05-44481 (RDD)

(Jointly Administered)

Reorganized Debtors.

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NOTICE OF ADJOURNMENT OF CLAIMS OBJECTION HEARING WITH RESPECT TO DEBTORS' OBJECTION TO PROOF OF CLAIM NUMBER 6610 FILED BY PBR COLUMBIA LLC AND SUBSEQUENTLY TRANSFERRED TO SPECIAL SITUATIONS INVESTING GROUP, INC.

("NOTICE OF ADJOURNMENT OF CLAIMS OBJECTION HEARING AS TO PROOF OF CLAIM NUMBER 6610")

PLEASE TAKE NOTICE that on May 22, 2007, Delphi Corporation and certain of its subsidiaries and affiliates, debtor and debtors-in-possession in the above-captioned cases (f/k/a In re Delphi Corporation, et al.) (collectively, the "Debtors") objected to proof of claim number 6610 (the "Proof of Claim") filed by PBR Columbia LLC and subsequently transferred to Special Situations Investing Group, Inc. pursuant to the Debtors' Fifteenth Omnibus Objection (Substantive) Pursuant to 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims And Untimely Tax Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 7999).

PLEASE TAKE FURTHER NOTICE that on November 14, 2008, the Debtors objected to the Proof of Claim pursuant to the Debtors' Thirty-Second Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 Regarding (A) Asserted Amount Claims, (B) Claims Subject To Modification, And (C) Claims To Be Expunged (Docket No. 14442).

PLEASE TAKE FURTHER NOTICE that on October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by the United States Bankruptcy Court for the Southern District of New York pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as DPH Holdings Corp. and its affiliated reorganized debtors (the "Reorganized Debtors").

PLEASE TAKE FURTHER NOTICE that Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests." Modified Plan, art. 9.6(a).

PLEASE TAKE FURTHER NOTICE that on February 16, 2010, the Reorganized Debtors filed the Notice Of Claims Objection Hearing With Respect To Debtors' Objection To Proof Of Claim No. 6610 (Special Situations Investing Group, Inc. And PBR Columbia LLC) (Docket No. 19436), scheduling an evidentiary hearing (the "Claims Objection Hearing") on the merits of the Proof of Claim. The Claims Objection Hearing is scheduled for April 22, 2010, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Room 118, White Plains, New York 10601-4140.

PLEASE TAKE FURTHER NOTICE that pursuant to paragraph 9(a)(ii) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December 7, 2006 (Docket No. 6089) (the "Claims Objection Procedures Order"), the Claims Objection Hearing is hereby adjourned without date, subject to the Reorganized Debtors' right to re-notice the claimant and/or assignee, as applicable, in accordance with the procedures set forth in the Claims Objection Procedures Order.

Dated: New York, New York

March 25, 2010

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr.
John K. Lyons
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By: /s/ Kayalyn A. Marafioti
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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11

DPH HOLDINGS CORP., et al., : Case No. 05-44481 (RDD)

(Jointly Administered)

Reorganized Debtors.

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NOTICE OF ADJOURNMENT OF CLAIMS OBJECTION HEARING WITH RESPECT TO DEBTORS' OBJECTION TO PROOF OF ADMINISTRATIVE EXPENSE NUMBER 16780 FILED BY TGI DIRECT INC.

("NOTICE OF ADJOURNMENT OF CLAIMS OBJECTION HEARING AS TO PROOF OF ADMINISTRATIVE EXPENSE NUMBER 16780")

PLEASE TAKE NOTICE that on February 15, 2008, Delphi Corporation and certain of its subsidiaries and affiliates, debtor and debtors-in-possession in the above-captioned cases (f/k/a In re Delphi Corporation, et al.) (collectively, the "Debtors") objected to proof of administrative expense number 16780 (the "Proof of Administrative Expense") filed by TGI Direct Inc. pursuant to the Debtors' Twenty-Sixth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification And Modified Claim Asserting Reclamation (Docket No. 12686).

PLEASE TAKE FURTHER NOTICE that on October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by the United States Bankruptcy Court for the Southern District of New York pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as DPH Holdings Corp. and its affiliated reorganized debtors (the "Reorganized Debtors").

PLEASE TAKE FURTHER NOTICE that Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests." Modified Plan, art. 9.6(a).

PLEASE TAKE FURTHER NOTICE that on February 16, 2010, the Reorganized Debtors filed the Notice Of Claims Objection Hearing With Respect To Debtors' Objection To Proof Of Claim No. 16780 (TGI Direct Inc.) (Docket No. 19438), scheduling an evidentiary

hearing (the "Claims Objection Hearing") on the merits of the Proof of Administrative Expense. The Claims Objection Hearing is scheduled for April 22, 2010, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Room 118, White Plains, New York 10601-4140.

PLEASE TAKE FURTHER NOTICE that pursuant to paragraph 9(a)(ii) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December 7, 2006 (Docket No. 6089) (the "Claims Objection Procedures Order"), the Claims Objection Hearing is hereby adjourned without date, subject to the Reorganized Debtors' right to re-notice the claimant and/or assignee, as applicable, in accordance with the procedures set forth in the Claims Objection Procedures Order.

Dated: New York, New York

March 25, 2010

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler
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- and -

By: /s/ Kayalyn A. Marafioti
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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

----- X

In re : Chapter 11

DPH HOLDINGS CORP., et al., : Case No. 05-44481 (RDD)

Reorganized Debtors.: (Jointly Administered)

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NOTICE OF SUFFICIENCY HEARING WITH RESPECT TO DEBTORS' OBJECTIONS TO PROOFS OF CLAIM NUMBERS 5268, 13270, 13838, 13880, 15585, 15589, 16925, 17081, 17773, 18049, 18087, 18604, 18740, 20017, AND 20054

PLEASE TAKE NOTICE that as set forth on <u>Exhibit A</u> attached hereto, Delphi Corporation and certain of its subsidiaries and affiliates, debtor and debtors-in-possession in the above-captioned cases (f/k/a <u>In re Delphi Corporation, et al.</u>) (collectively, the "Debtors") objected to the proofs of claim (the "Proofs of Claim") filed by certain parties (collectively, the "Claimants").

PLEASE TAKE FURTHER NOTICE that on October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by the United States Bankruptcy Court for the Southern District of New York pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as DPH Holdings Corp. and its affiliated reorganized debtors (the "Reorganized Debtors").

PLEASE TAKE FURTHER NOTICE that Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests." Modified Plan, art. 9.6(a).

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December 7, 2006 (Docket No. 6089) (the "Order") and the Tenth Supplemental Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings

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Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered January 25, 2010 (Docket No. 19358), a sufficiency hearing (the "Sufficiency Hearing") to address the legal sufficiency of each Proof of Claim and whether each Proof of Claim states a colorable claim against the asserted Debtor is hereby scheduled for April 22, 2010, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, Room 118, White Plains, New York 10601-4140.

PLEASE TAKE FURTHER NOTICE that the Sufficiency Hearing will proceed in accordance with the procedures provided in the Order, unless such procedures are modified in accordance with Paragraph 9(k) thereof. Please review the Order carefully because failure to comply with the procedures provided in the Order (or as modified pursuant to Paragraph 9(k)) could result in the disallowance and expungement of your Proof of Claim. A copy of the Order is attached hereto for your convenience.

PLEASE TAKE FURTHER NOTICE that the Reorganized Debtors may further adjourn the Sufficiency Hearing at any time at least five business days prior to the scheduled hearing upon notice to the Court and the Claimant and/or Assignee, as applicable.

Dated: New York, New York

March 25, 2010

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

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EXHIBIT A

Α	В	C	D	E	F	G	G
Proof Of Claim					Omnibus Claims	Date Of Omnibus Claims	
Number	Date Filed	Party Filing Proof Of Claim	Owner Of Claim	Asserted Amount	Objection	Objection	Debtor Named On Proof Of Claim
					Forty-Fourth Omnibus Claims		
5268	5/8/2006	UAW LOCAL 2083	UAW LOCAL 2083	\$3,191.00	Objection	2/3/2010	DELPHI CORPORATION
					Forty-Fourth		
		INTERNATIONAL UNION, UAW, AND LOCAL 155 ON	INTERNATIONAL UNION, UAW, AND LOCAL 155 ON		Omnibus Claims		
13270	7/31/2006	BEHALF OF ITS BARGAINING UNIT MEMBERS	BEHALF OF ITS BARGAINING UNIT MEMBERS	\$992,869.85	Objection	2/3/2010	DELPHI AUTOMOTIVE SYSTEMS LLC
					Forty-Fourth		
42020	7/24/2000	LIAW AND ITC LOCAL 20C	HAMA AND ITS LOCAL 20C	60.00	Omnibus Claims	2/2/2010	ASEC MANUFACTURING GENERAL PARTNERSHIP
13838	7/31/2006	UAW AND ITS LOCAL 286	UAW AND ITS LOCAL 286	\$0.00	Objection Forty-Fourth	2/3/2010	PARTNERSHIP
					Omnibus Claims		
13880	7/31/2006	INTERNATIONAL UNION UAW	INTERNATIONAL UNION UAW	\$11,000,000,000.00		2/3/2010	DELPHI CORPORATION
					Thirty-Eighth		
					Omnibus Claims		
15585	7/31/2006	HYUNDAI MOTOR COMPANY	HYUNDAI MOTOR COMPANY	\$0.00	Objection	11/6/2009	DELPHI CORPORATION
					Thirty-Eighth		
					Omnibus Claims		
15589	7/31/2006	HYUNDAI MOTOR AMERICA	HYUNDAI MOTOR AMERICA	\$0.00	Objection	11/6/2009	DELPHI CORPORATION
					Thirty-Seventh		
40005	0/00/0000	OTANI SVB OMETI	OTANII EV D. OMETI		Omnibus Claims	40/45/0000	DEL DIN GODDODATION
16925	6/29/2009	STANLEY D. SMITH	STANLEY D. SMITH	\$0.00	Objection	10/15/2009	DELPHI CORPORATION
					Thirty-Seventh Omnibus Claims		
17081	6/30/2009	JAMES A LUECKE	JAMES A LUECKE	\$159,000.00		10/15/2009	DELPHI CORPORATION
17001	0/00/2000	DAMES A ESEGNE	OTHEO TEOLOTE	ψ100,000.00	Forty-Fifth	10/10/2000	DEEL THE GOLD GROWING IN
					Omnibus Claims		
17773	7/7/2009	SHARYL YVETTE CARTER	SHARYL YVETTE CARTER	\$0.00	Objection	2/12/2010	DELPHI CORPORATION
					Forty-Fifth		
					Omnibus Claims		
18049	6/29/2009	JAMES A LUECKE	JAMES A LUECKE	\$159,000.00	· '	2/12/2010	DELPHI CORPORATION
					Thirty-Seventh		
18087	7/0/2000	FRANK X. BUDELEWSKI	FRANK X. BUDELEWSKI	¢4 022 11	Omnibus Claims Objection	10/15/2000	DELPHI CORPORATION
10007	1/9/2009	I RAIN A. BODELEWSKI	TRANK A. BODELEWSKI	φ4,932.11	Thirty-Seventh	10/13/2009	DEEFTII CORFORATION
					Omnibus Claims		
18604	7/14/2009	WALTER A KUNKA	WALTER A KUNKA	\$5,380.77	Objection	10/15/2009	DELPHI CORPORATION
					Thirty-Ninth		
					Omnibus Claims		
18740	7/10/2009	GARY L COOK	GARY L COOK	\$311,800.00	<u> </u>	11/6/2009	DELPHI AUTOMOTIVE SYSTEMS LLC
					Forty-Third		
20047	44/5/0000	ANDREW C ORFOOD	ANDREW C ORFOOS	ØE00 440 0	Omnibus Claims	4/00/0040	DEL DUI CORRORATION
20017	11/5/2009	ANDREW C GREGOS	ANDREW C GREGOS	\$528,443.24		1/22/2010	DELPHI CORPORATION
					Forty-Third Omnibus Claims		
20054	10/30/2009	ROBYN R BUDD	ROBYN R BUDD	\$23,962.50		1/22/2010	DELPHI CORPORATION
20004	. 0, 00, 2000		1	\$25,50 2 .00	,500.0	.,,_010	

EXHIBIT O

Hearing Date: April 22, 2010

Hearing Time: 10:00 a.m. (prevailing Eastern time)

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP 155 North Wacker Drive Chicago, Illinois 60606 John Wm. Butler, Jr. John K. Lyons Ron E. Meisler

- and -

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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

----- X

In re : Chapter 11

DPH HOLDINGS CORP., et al., : Case No. 05-44481 (RDD)

(Jointly Administered)

Reorganized Debtors.

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REORGANIZED DEBTORS' SUPPLEMENTAL REPLY WITH RESPECT TO PROOF OF CLAIM NO. 16127 (U.S. CUSTOMS AND BORDER PROTECTION)

("SUPPLEMENTAL REPLY – U.S. CUSTOMS AND BORDER PROTECTION")

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), hereby submit this Supplemental Reply With Respect To Proof Of Claim Number 16127 (the "Supplemental Reply") filed by U.S. Customs and Border Protection ("CBP") and respectfully represent as follows:

Preliminary Statement

- 1. On October 8 and 14, 2005 (the "Petition Date"), Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates (collectively, the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"), in the United States Bankruptcy Court for the Southern District of New York (the "Court").
- 2. On August 9, 2006, CBP filed proof of claim number 16127 (the "Proof of Claim") against Delphi. The Proof of Claim asserts (a) a secured contingent claim in the amount of \$82,643.04, (b) an unliquidated and/or contingent unsecured claim, and (c) an unliquidated and/or contingent priority claim for certain duties and warehouse entries (the "Claim").
- 3. On May 22, 2007, the Debtors objected to the Proof of Claim pursuant to Debtors' Fifteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims And Untimely Tax Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 7999).
- 4. On June 21, 2007, the United States of America filed the United States Of America's Response To Debtor's Objection To The Claims Of U.S. Customs And Border Protection (Docket No. 8381) (the "Response").

- 5. On February 4, 2008, this Court entered the Joint Stipulation And Agreed Order Capping Proof Of Claim No. 16127 (U.S. Customs And Border Protection) (Docket No. 12499), setting a maximum liability for the Proof of Claim in the amount of \$68,259.00.
- 6. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests " Modified Plan, art. 9.6.
- 7. On February 16, 2010, the Reorganized Debtors filed the Notice Of Claims Objection Hearing With Respect To Debtors' Objection To Proof Of Claim No. 16127 (U.S. Customs And Border Patrol) (Docket No. 19443), scheduling an evidentiary hearing on the merits of the Proof of Claim for April 22, 2010, at 10:00 a.m. (prevailing Eastern Time) in this Court. On February 23, 2010, the Reorganized Debtors filed the Reorganized Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim No. 16127 (U.S. Customs and Border Protection) (Docket No. 19564).
- 8. CBP has failed to adequately support its claim and establish that the Debtors owe an outstanding liability to CBP in the amount asserted in the Proof of Claim.

<u>Argument</u>

A. Delphi Corporation Does Not Owe CBP The Amount Asserted In The Proof Of Claim

9. CBP has failed to provide sufficient evidence to support its claims. The burden of proof to establish a claim against an estate rests on the claimant and, if a proof of claim does not include sufficient factual support, the proof of claim is not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f). In re WorldCom, Inc., No. 02-13533, 2005 WL 3832065, at *4 (Bankr. S.D.N.Y. Dec. 29, 2005) (only a claim that alleges facts sufficient to support legal liability to claimant satisfies claimant's initial obligation to file substantiated proof of claim); see also In re Allegheny Int'l, Inc., 954 F.2d 167, 173 (3d Cir. 1992) (in its initial proof of claim filing, claimant must allege facts sufficient to support claim); In re Chiro Plus, Inc. 339 B.R. 111, 113 (Bankr. D.N.J. 2006) (claimant bears initial burden of sufficiently alleging claim and establishing facts to support legal liability); In re Armstrong Finishing, L.L.C., No. 99-11576-C11, 2001 WL 1700029, at *2 (Bankr. M.D.N.C. May 2, 2001) (only when claimant alleges facts sufficient to support its proof of claim is it entitled to have claim considered prima facie valid); In re United Cos. Fin. Corp., 267 B.R. 524, 527 (Bankr. D. Del. 2000) (claimant must allege facts sufficient to support legal basis for its claim to have claim make prima facie case). Even if the allegations in the Proof of Claim were sufficient to make a prima facie claim, the Debtors have rebutted that claim by providing specific evidence refuting the validity of the Claim. To shift the burden of production back to a claimant, a debtor must "refute at least one of the allegations that is essential to the claim's legal sufficiency." In re-WorldCom, Inc., No. 02-13533, 2005 WL 3832065, at *4 (Bankr. S.D.N.Y. 2005) (citing In re Allegheny Int'l, Inc., 954 F.2d 167, 173-74 (3d Cir.1992)). Here, the Debtors have refuted the allegations that are essential to the Claim. The burden therefore "reverts to the claimant to prove

the validity of the claim by a preponderance of the evidence The burden of persuasion is always on the claimant." <u>Id.</u> Here, CBP has not met that burden.

- 10. CBP asserts in the Proof of Claim that Delphi owes CBP (a) a secured contingent claim in the amount of \$82,643.04, (b) an unliquidated and/or contingent unsecured claim, and (c) an unliquidated and/or contingent priority claim for certain customs duties and warehouse entries. By contrast, as reflected in the declaration of Dean Unrue, the Reorganized Debtors' believe that the amounts asserted in the Proof of Claim are not owing. (See Decl. Of Dean Unrue In Supp. Of Debtors' Supplemental Reply (the "Unrue Decl."), attached as Ex. A.)¹
- upon merchandise that is imported into the United States. CBP determines an importer's duty obligations for its imported goods through the entry review and liquidation process. Liquidation in the Customs context is defined as "the final computation or ascertainment of the duties . . . accruing on an entry." 19 C.F.R. § 159.1. In the Proof of Claim, CBP asserts that the Debtors did not properly transmit and pay entry summaries in the Port of Laredo, Texas under Case Numbers 2005-2304-201868-01, 2005-2304-201869-01, and 2006-2304-200009-01 in the amount of \$69,259.00. Unrue Decl. ¶ 6. Accordingly, CBP initiated Case Numbers 2005-2304-201868-01 and 2005-2304-201869-01 against Delphi for liquidated damages for customs entries that CBP alleges were untimely filed by the Debtors. However, the customs entries giving rise to these liquidated damages claims were timely filed, the entries have been liquidated, and no amounts are owed by the Debtors. Id.

The Reorganized Debtors also expressly incorporate their entire Statement of Disputed Issues With Respect to Proof of Claim No. 16127 (U.S. Customs And Border Protection) (Docket No. 19564) into this Supplemental Reply.

- 12. In response to CBP's claims for liquidated damages, Fed Ex Trade

 Networks, the Debtors' customs broker, filed petitions on behalf of the Debtors in October 2005

 to challenge CBP's claims for liquidated damages. Unrue Decl. ¶ 7. Because no response to the

 petitions was received, the petitions were then re-filed in September 2006. Id. The Debtors also
 requested assistance from the Debtors' U.S. Customs' account manager, who informed the

 Debtors that these customs entries were reflected in U.S. Customs' system as timely filed. CBP

 has not responded to Debtors' petitions. Id.
- 13. CBP also asserted liquidated damages for Case Number 2006-2304-200009-01. The case was mitigated by CBP and the Debtors paid the mitigated amount of \$217.00 to resolve this case. CBP accepted the payment and has confirmed in writing that this case was closed. Unrue Decl. ¶ 8.
- 14. On September 9, 2008, Delphi's internal customs counsel sent a letter to CBP requesting that CBP withdraw the Proof of Claim based on the fact that the entries covered under cases 2005-2304-201868-01, 2005-2304-201869-01, and 2005-2304-200009-01 had been resolved. Unrue Decl. ¶ 9. The Debtors have not received a written response from CBP in response to this request. Id.
- 15. The Proof of Claim also asserts a secured claim in the amount of \$13,283.04 on account of unpaid estimated duties and fees relating to warehouse entries. The Reorganized Debtors believe that these entries have been closed out and liquidated by CBP because CBP's Automated Broker Interface systems indicate that the entries liquidated in 2007 and 2008; therefore no amounts are owing by the Reorganized Debtors. Unrue Decl. ¶ 10.
- 16. In addition, the Proof of Claim asserts an unliquidated claim for certain unliquidated customs entries. As described above, the Proof of Claim was previously capped at

\$68,259.00 and therefore no unliquidated amounts should be allowed. Moreover, the Proof of Claim referenced more than 33,000 customs entries² and the Reorganized Debtors believe that all of these entries have now been liquidated and no amounts are due and owing. Unrue Decl. ¶ 11. In the event any of these customs entries were not liquidated, the Reorganized Debtors believe that they have already paid all lawfully owed duties and fees with respect to the customs entries. Id. Accordingly, the Reorganized Debtors believe that no amounts are due for any unlquidated entries.

17. For all the reasons discussed above, the Reorganized Debtors are not liable to CBP for the amount asserted in the Proof of Claim and the Claim should be disallowed and expunged in its entirety. The Reorganized Debtors reserve all of the their rights to (a) supplement this Supplemental Reply in the event that CBP files any additional pleading in connection with this matter and (b) assert that CBP has not followed the claim objection procedures approved by this Court.

In July 2007, CBP informed the Debtors that approximately 95 entries remained unliquidated at that time, and the Reorganized Debtors believe that these remaining entries have now been liquidated as well.

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) disallowing and expunging the Proof of Claim in its entirety and (b) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York March 25, 2010

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler
155 North Wacker Drive
Chicago, Illinois 60606

- and -

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti
Four Times Square
New York, New York 10036

Attorneys for DPH Holdings Corp., et al., Reorganized Debtors

Exhibit A

Hearing Date: April 22, 2010

Hearing Time: 10:00 a.m. (prevailing Eastern time)

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP 155 North Wacker Drive Chicago, Illinois 60606 John Wm. Butler, Jr. John K. Lyons Ron E. Meisler

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP Four Times Square New York, New York 10036 Kayalyn A. Marafioti

Attorneys for DPH Holdings Corp., et al., Reorganized Debtors

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Toll Free: (800) 718-5305 International: (248) 813-2698

DPH Holdings Corp. Legal Information Website:

http://www.dphholdingsdocket.com

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11

DPH HOLDINGS CORP., et al., : Case No. 05-44481 (RDD)

(Jointly Administered)

Reorganized Debtors.

DECLARATION OF DEAN UNRUE IN SUPPORT OF SUPPLEMENTAL REPLY WITH RESPECT TO PROOF OF CLAIM NO. 16127 (U.S. CUSTOMS AND BORDER PROTECTION)

("UNRUE DECLARATION – U.S. CUSTOMS AND BORDER PROTECTION")

Dean Unrue declares as follows:

- 1. DPH Holdings Corp. and certain of its affiliated reorganized debtors (the "Reorganized Debtors"), are the successors to Delphi Corporation and certain of its subsidiaries and affiliates (the "Debtors"), debtors and debtors-in-possession in these Chapter 11 cases. I submit this declaration in support of the Reorganized Debtors' Supplemental Reply With Respect To Proof Of Claim Number 16127 (the "Supplemental Reply") filed by U.S. Customs and Border Protection ("CBP"). Capitalized terms not otherwise defined in this declaration have the meanings ascribed to them in the Supplemental Reply and the Reorganized Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim No. 16127 (U.S. Customs and Border Protection) (Docket No. 19564).
- 2. Except as otherwise indicated, all facts set forth in this declaration are based upon my personal knowledge, my review of relevant documents and data, my opinion, knowledge obtained from Delphi employees reporting to me and upon which and whom I rely in the regular course of performing our respective duties on behalf of the Reorganized Debtors, and my experience with and knowledge of Delphi's relationship with CBP. If I were called upon to testify, I could and would testify to the facts set forth herein.
- 3. Since May 2006, I have served as the senior Delphi Claims Administrator, responsible for overseeing the reconciliation and settlement of all proofs of claim filed against Delphi in these Chapter 11 cases. I am responsible for, among other things, overseeing the investigation into and reconciliation of CBP's proof of claim number 16127 (the "Proof of Claim"). Based on the information provided to me, I have drawn the following conclusions relevant to the Proof of Claim:

- 4. My staff routinely begins the investigation into a claim by reviewing the exhibits supporting the claim that are attached to the proof of claim, the response, and any supplemental response that has been filed.
- 5. CBP asserts in the Proof of Claim that Delphi owes CBP (a) a secured contingent claim in the amount of \$82,643.04, (b) an unliquidated and/or contingent unsecured claim, and (c) an unliquidated and/or contingent priority claim for certain customs duties and warehouse entries. I believe that the amount asserted in the Proof of Claim are not owing.
- 6. In the Proof of Claim, CBP asserts that the Debtors did not properly transmit and pay entry summaries in the Port of Laredo, Texas under Case Numbers 2005-2304-201868-01, 2005-2304-201869-01, and 2006-2304-200009-01 in the amount of \$69,259.00. Accordingly, CBP initiated Case Numbers 2005-2304-201868-01 and 2005-2304-201869-01 against Delphi for liquidated damages for customs entries that CBP alleges were untimely filed by the Debtors. However, the customs entries giving rise to these liquidated damages claims were timely filed, the entries have been liquidated, and no amounts are owed by the Debtors.
- 7. In response to CBP's claims for liquidated damages, Fed Ex Trade

 Networks, the Debtors' customs broker, filed petitions on behalf of the Debtors in October 2005

 to challenge CBP's claims for liquidated damages. Copies of the liquidated damages request and
 the petitions in response to such requests for Case Numbers 2005-2304-201868-01 and 20052304-201869-01 are attached hereto as Exhibit 1 and Exhibit 1 and Exhibit 1 and
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- 8. CBP also asserted liquidated damages for Case Number 2006-2304-200009-01. The case was mitigated by CBP and the Debtors paid the mitigated amount of \$217.00 to resolve this case. CBP accepted the payment and has confirmed in writing that this case was closed. A copy of the written confirmation that the payment was accepted and the case was closed is attached hereto as Exhibit 3.
- 9. On September 9, 2008, Delphi's internal customs counsel sent a letter to CBP requesting that CBP withdraw the Proof of Claim based on the fact that the entries covered under cases 2005-2304-201868-01, 2005-2304-201869-01, and 2006-2304-200009-01 had been resolved. The Debtors have not received a written response from CBP in response to this request.
- 10. The Reorganized Debtors believe that these entries have been closed out and liquidated by CBP because CBP's Automated Broker Interface systems indicate that the entries liquidated in 2007 and 2008; therefore no amounts are owing by the Reorganized Debtors.
- 11. In addition, the Proof of Claim asserts an unliquidated claim for certain unliquidated customs entries. The Proof of Claim referenced more than 33,000 customs entries¹ and the Reorganized Debtors believe that all of these entries have now been liquidated and no amounts are due and owing. In the event any of these custom entries were not liquidated, the Reorganized Debtors believe that they have already paid all lawfully owed duties and fees with respect to the custom entries. Accordingly, the Reorganized Debtors believe that no amounts are due for any unlquidated entries.

In July 2007, CBP informed the Debtors that approximately 95 entries remained unliquidated at that time, and the Reorganized Debtors believe that these remaining entries have now been liquidated as well.

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I declare under penalty of perjury, pursuant to 28 U.S.C. § 1746, that the foregoing statements are true and correct.

Executed on March 25, 2010 in Troy, Michigan.

<u>/s/ Dean Unrue</u> Dean Unrue

Exhibit 1

DEPARTMENT OF HOMELAND SECUR	ITY CASE NUMBER	F02
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Jennifer L. Cope Delphi Group Lead Classification Operations FedEx Trade Networks 6730 Middlebelt Rd. Romulus, Mi 48174 Phone: 734-229-4224
Fax: 734-229-4040
Email:
jennifer_cope@ftn.fedex.com



October 7, 2005

U.S. Customs and Border Protection Lincoln/Juarez Bridge, Admin Bldg. #2 Laredo, TX 78040

Attn: Adriana Guardiola, Fines, Penalties & Forfeitures

Subject: GN3-9529262-8 Case: 2005230420186801 RE: Petition for relief

Per the subject liquidated damages case, dated 09/06/05, I have reviewed the entry summary for filing information and have attached copies from our file for your review.

GN3-9529262-8 was the subject of a denied alt cancellation request and received a delayed release date update from CBP on 04/27/05. We processed and successfully transmitted entry summary on 03/03/05 and paid the entry via statement 02305063150.

Based on the facts presented and the documents attached, we respectfully request the cancellation of the liquidated damages case (2005230420186801) in full.

Please do not hesitate to contact me directly if you have any questions or require further assistance. I can be reached at (734) 229-4224.

Thank you,

FedEx Trade Networks

jenniter L. Cope

FMC OTI Lic. No. 0738N/F

Jenniler L. Cope Delphi Group Lead Classification Operations FedEx Trade Networks 6730 Middlebelt Rd. Romutus, MI 48174





October 7, 2005

U.S. Customs and Border Protection Lincoln/Juarez Bridge, Admin Bldg. #2 Laredo, TX 78040

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Thank you,

FedEx Trade Networks

ennifer L. Cope

FMC OTILIC. No. 0738N/F

DEPARTMENT OF THE TREAS	URY ENTRY S	UMMARY ess			
UNITED STATES CUSTOMS SERVICE	1 Entry No	2 Entry Type Code 1 ABI/S 0.	3 Entry Summary Dat /04/2005 604	ce	
Delphi Corporation	4 Entry Date	5 Port Code 2304			
c/o FedEx Trade Networks 13701 Atlanta Dr	6 Bond No	7 Bond Type Code	8 Broker / Importe 5231002378 DB	r File No	
Laredo TX 78045	732	8 003		12 Importer No	
9 Ultimate Consignee Name and Address 60962356	1	0	151265238 PORATION - HQ	38-343047300	
DELPHI CORPORATION - HQ C/O DELPHI PACKARD ELEC 13701 MINES RD LAREDO TX 78045	TRIC SYSTEMS	5725 DELPHI TROY MI 480	DRIVE		
IMIDDO IN 10013		13 Exporting Country MX		14 Export Date 02/21/2005	
		15 Country of Origin		16 Missing Documents	
	TX	TX MX 17 IT. NO		18 IT Date	
	20 Mode of Transportation	21 Manufacturer I.D.		22 Reference No.	
ATEGGN395292628	30	MXDELSISRAM	M		
23 IMPOLLING CONT.	24 Poreign Port of Lading PEG	25 Location of Goods	/G.O. No		
26 US Port of Unlading	27 Import Date	_			
2304	02/21/200			35 Duty and I I	P Tay
28 29 Description of Mer Line No. 30 A. TS USA No. 31 A. Gross Weight	chandise 32 Net Quantity in TS USA Units	33 A. Entered Value B. CHGS C. Relationship	34 A. TS USA Rate B. ADA/CVD Rate C. IRC Rate D. Visa No	Dollars	Cents
	2 N ed USD @ 1.0	RELATED DD00000 acted	FREE		0.00
36 Deciaration of Importer of Record (Owner or Purchaser) or Authorize	od Agest	U.S. CUSTOMS	B. Ascertained D	TOTALS uty 37 Duty	
well owner.burchaser, or consumers for any and any	or purchaser or thereof.	A. Liq Code			0 00
Custom purposes is as shown above.	ot obtained pusuantto a use or agreement to purchase		C. Ascertained To		0.00
agreement to purchase and that the orices set forth in the invoice are true.	e statements in the invoice value or price are true to the		D. Ascertained O		0.00
American Products on the back of this entry summery.	f my knowledge and belief		E. Ascertained To		0.00
I also declare that the statements in the documents herein filed fully discle of my knowledge and belief that the two priors, walases, quantities, robate commissions and royalities are true and correct, and that all goods or service seller of the merchandiase either fee or at a reduced cost are fully disclosed furnish to the appropriate customs officer any information showing a diffit Notice Required by Paperwork Reduction Act of 1980; This information importers / exportors are complying with USS. Customs laws to allow us g.	s, drawbacks, fees, ear provided to the 4. I will immediately rest state of facts.	41 Signature of Dec	clarant, Title and Dat Marco Delicato,	e Attorney-In-Fact Delphi Corporatio0	3/08/200
importers / exporters are complying with U.S. Customs laws to allow us a the right amount of money, to enforce other agency requirements, and to accurate statistical information on imports. Your response is mandatury.	ollectast rage "				

Form 7501 (08/2002)

Exhibit 2

L DEDARMINIM OF HOMETAND CECTIOTHY		
DEPARTMENT OF HOMELAND SECURITY U.S. OF CUSTOMS AND BORDER PROTECTI		F02 8 69 01
U.S. OF COSTOMS AND BONDER PROTECTA		
NOTICE OF PENALTY OR	PORT CODE AND	NAME
LIQUIDATED DAMAGES INCURRED	2304 LAREDO	, TX
AND DEMAND FOR PAYMENT		
!	INVESTIGATION	FILE NO.
19 USC 1618, 19 USC 1623	1 1	
19 050 1018, 19 050 1025	<u> </u>	
DELPHI CORPORATION	İ	
PO BOX 5091	1	
TROY MI 480	075091	
	l !	
ID: 38343047300	1	
DEMAND IS HEREBY MADE FOR PAYMENT	OF \$64,842.00, RI	EPRESENTING
LIQUIDATED DAMAGES ASSESSED AGAINST		
REGULATION, OR BREACH OF BOND, AS S		
ENTRY NUMBER: GN395360698 ENTRY DATE:	06/16/2005	
SUMMARY DUE: 06/30/2005 BUT HAS NOT BEE		E: 0000
AMOUNT DUE: \$.00 (DUTY + ADD/CVD + TAX		
FAILURE TO FILE ENTRY SUMMARY AND FAILURE	TRE TO PAY ESTIMATED DU	ries,
FEES, TAXES AND CHARGES.		
MITIGATION WILL NOT BE CONSIDERED UNTIL		
ACCEPTED WITH ESTIMATED DUTIES, FEES, T	YAXES AND CHARGES ATTACI	aed.
	~	
	· ·	
1		Customs
; }		n Taxillo
	BOND BRI	ENCIPIED,
LAW OR REGULATION VIOLATED		<u> </u>
LAW OR REGULATION VIOLATED 19CFR142.12	BOND TYPE: 1	SIA, JOHN
		EACHED! TaxiCustorns
19CFR142.12 19CFR113.62(B)	BOND#: 990595071	
19CFR142.12 19CFR113.62(B) DESCRIPTION OF BOND: FORM NUMBER:	BOND#: 990595071 AMOUNT:	DATE:
19CFR142.12 19CFR113.62(B) DESCRIPTION OF BOND: FORM NUMBER: IMPORTER BROKER 990595071	BOND#: 990595071 AMOUNT: \$3,000,000.00	
19CFR142.12 19CFR113.62(B) DESCRIPTION OF BOND: FORM NUMBER: IMPORTER BROKER 990595071 NAME AND ADDRESS OF PRINCIPAL ON BOND I	BOND#: 990595071 AMOUNT: \$3,000,000.00 DELPHI CORPORATION	DATE: 04/30/2005
19CFR142.12 19CFR113.62(B) DESCRIPTION OF BOND: FORM NUMBER: IMPORTER BROKER 990595071 NAME AND ADDRESS OF PRINCIPAL ON BOND IN 15725 DELPHI DRIVE, CUSTOMS/TAKES MC 48 NAME AND ADDRESS OF SURETY ON BOND RLI	BOND#: 990595071 AMOUNT: \$3,000,000.00 PELPHI CORPORATION 80-410-228, TROY, MI 480 INSURANCE COMPANY	DATE: 04/30/2005 098 SURETY NO.
19CFR142.12 19CFR113.62(B) DESCRIPTION OF BOND: FORM NUMBER: IMPORTER BROKER 990595071 NAME AND ADDRESS OF PRINCIPAL ON BOND IN 5725 DELPHI DRIVE, CUSTOMS/TAKES MC 48 NAME AND ADDRESS OF SURETY ON BOND RLICON C/O C.A. SHEA, 720 PALISADE AVENUE, E	BOND#: 990595071 AMOUNT: \$3,000,000.00 PELPHI CORPORATION 80-410-228, TROY, MI 480 INSURANCE COMPANY ENGLEWOOD CLIFFS, NJ 070	DATE: 04/30/2005 098 SURETY NO.
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Jennifer L. Cope Delphi Group Lead Classification Operations FedEx Trade Networks 6730 Middlebelt Rd. Romulus, MI 48174 Phone: 734-229-4224
Fax: 734-229-4040
Email:
iennifer_cope@ftn.fedex.com



October 7, 2005

U.S. Customs and Border Protection Lincoln/Juarez Bridge, Admin Bldg. #2 Laredo, TX 78040

Attn: Adriana Guardiola, Fines, Penalties & Forfeitures

Subject: GN3-9536069-8 Case: 2005230420186901 RE: Petition for relief

Per the subject liquidated damages case, dated 09/06/05, I have reviewed the entry summary for filing information and have attached copies from our file for your review.

GN3-99536069-8 was released on 06/16/05. FTN successfully transmitted entry summary on 06/29/05 and presented the duty free entry summary to CBP on the $10^{\rm th}$ day 06/30/05.

Release:

06/16/05 -1st day

Entry Summary:

06/29/05 - 9th day

Presentation:

06/30/05 -10th day

Based on the facts presented and the documents attached, we respectfully request the cancellation of the liquidated damages case (2005230420186901) in full.

Please do not hesitate to contact me directly if you have any questions or require further assistance. I can be reached at (734) 229-4224.

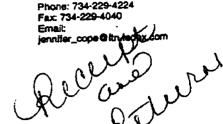
Thank you,

Fedfx Trade Networks

Jennifer L. Cope

FMC OTI LIC. No. 0738N/F

Jennifer L. Cope Delphi Group Lead Classification Operations FedEx Trade Networks 5730 Middlebell Rd. Romulus, MI 48174





October 7, 2005

U.S. Customs and Border Protection Lincoln/Juarez Bridge, Admin Bldg. #2 Laredo, TX 78040

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Thank you,

FedEx Trade Networks

lennifer L. Cone

FMC OTILIC, No. 0738N/F

05-44481-rdd Doc 19743 Filed 03/30/10 22:51:49 Main Document POENZAYOSUMMARY DEPARTMENT OF THE TREASURY UNITED STATES CUSTOMS SERVICE 3. Entry Summary Date (2.) Entry Type Code 1.) Entry No. 06/16/2005 604 9536069-8 01 ABI/N GN3 (5.) Port Code Delphi Corporation 4. Entry Date c/o FedEx Trade Networks (TRUC 06/16/2005 2304 B. Broker/importer File No. 7. Bond Type Code 13701 Atlanta Dr 0031 5231007650 DEL 732 8 Laredo TX 78045 12) importer No. 38-343047300 (1) Importer of Record Name and Address 10. Careignee No. 9. Ultimate Consignee Name and Address 151265238 38-343047300 609623566 DELPHI CORPORATION - HO DELPHI CORPORATION - HQ 5725 DELPHI DRIVE C/O DELPHI PACKARD ELECTRIC SYSTEMS TROY MI 48098 13701 MINES RD LAREDO TX 78045 14. Export Dete (13) Exporting Country 06/16/2005 MX 16. Missing Documents (15) Country of Origin Multi TX (I) I.T. Date (7) LT. No. 22. Reference No. 21. Manufacturer I.D. 20. Mode of Transportation (9) BL or AWS No. MXENSDE200ANA 30 ATEGGN395360698 25. Location of Goods/G.O. No. 24. Foreign Port of Lading (23) importing Carrier ATEG (27) import Date 26. U.S. Port of UnLading 06/16/2005 2304 (36) Duty and I.R. Tax 34. (A.) T.S.U.S.A. Roto 29) Description of Merchandise 33. A Emered Value E. CHGS ADA/CVD Rinks 28 Line No. Cents C.) I.R.C. Rate Net Quartity in T.S.U.S.A. Units 30. (A.) T.S.U.S.A. No. B. ADA CVD Case No. 31, A. Gross Weight. E. Manifest City. C. Relation Visa No. PCS M ATEGGN395360698 Auto Parts PCS Invoice Number - PTL2002486 06/16/05 IGNITION WIRE VEHICLE, SHIP RELATED 001 .00 FREE 8544.30.0000 MX . ت O MX Redacted Ċ, Value Reconciliation Flagged PH (3)) (1) (2) (2) P/N:13504379 _ _ _ _ _ _ . 30 RELATED IGNITION WIRE VEHICLE, SHIP 002 o .00 FRRE 8544.30.0000 MX O MX Value Reconciliation Flagged P/N:13504422 RELATED IGNITION WIRE VEHICLE, SHIP 003 al. 00 FREE 8544.30.0000 MX O MX RECEIPTED Value Reconciliation Flagged Total Entered Value TOTALS U.S. CUSTOMS USE (5.) Declaration of Importer of Record (Owner or Purchaser) or Authorized Agent TOAPERRY (37) Duty B. Ascertained Duty A. Liq. Code

Oscilars that I am the important of record and that the actual important of record and that the actual content, purchaser, or consignee for ourcome purposes is as shown above. 0.00 98) Tax C. Ascertained Tax I further detains that the merchandise was obtained pursuant to a purchase or agreement to purchase and that the OR prices set forth in the invoice are true. 0.00 39 Other D. Ascertained Other I also declare that the statements in the document herein filed fully disclose to the best of m knowledge and ballef the true prices, values, quantities, rebutes, drawbacks, fees, commissions and roysties and are true and correct, and that all goods or services provided to the seller of the merchandles either free or at reduced cost are fully disclosed. Well immediately furnish to the appropriate customs officer any information showing a different state of facts. 0.00 Total Ascertained Total 0.00 Notice required by Paperwork Reduction Act of 1980. This information is needed to ensure that importers / exporters are complying with U.S. Customs tows, to allow us to compute and collect the right amount of money, to enforce other agency requirements, and to collect accurate statistical information on imports. Your response is manditory. (1) Signature of Declarant, Title, and Date Attorney-In-Fact Marco Delicato, Delphi Corporatio06/29/2005

Customs Form 7501 (030984)

05-44481-rdd Doc 19743 Filed 03/30/10 Entered 03/30/10 22:51:49 Main Document Pg 127 of 170

GN3 ABI/N'S

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Exhibit 3

DEPARTMENT OF HOMELAND SECURITY CASE NUMBER F02 U.S. OF CUSTOMS AND BORDER PROTECTION 2006230420000901 NOTICE OF PENALTY OR PORT CODE AND NAME LIQUIDATED DAMAGES INCURRED 2304 LAREDO, TX AND DEMAND FOR PAYMENT INVESTIGATION FILE NO. 19 USC 1618, 19 USC 1623 DELPHI CORPORATION PO BOX 5091 TROY MT 480075091 NOTICE ONLY. NOT A DEMAND. ID: 38343047300 SEND NO PAYMENT \$1,000.00, REPRESENTING DEMAND IS HEREBY MADE FOR PAYMENT OF LIQUIDATED DAMAGES ASSESSED AGAINST YOU FOR VIOLATION OF LAW OR REGULATION, OR BREACH OF BOND, AS SET FORTH BELOW: ENTRY NUMBER: GN395295464 ENTRY DATE: 03/14/2005 SUMMARY DUE: 03/28/2005 (E/ES) FILED: 02/06/2007 NBR DAYS LATE: 0680 AMOUNT DUB: \$.00 (DUTY + ADD/CVD + TAXES + FEES) ENTRY SUMMARY FILED; ESTIMATED DUTIES, FRES, TAXES AND CHARGES PAID LATE. LAW OR REGULATION VIOLATED BOND BREACHED 19CFR113.62(L)(4 BOND TYPE: 19CFR113.62(A)(1 BOND#: 460313452 DESCRIPTION OF BOND: DETTE. FORM NUMBER: AMOUNT: IMPORTER BROKER 460313452 \$5,000,000.00 12/09/2003 NAME AND ADDRESS OF PRINCIPAL ON BOND DELPHI CORPORATION PO BOX 5091, CUSTOMS/TAXES MC 480-410-228, TROY, MI 480075091 SURETY NO. NAME AND ADDRESS OF SURETY ON BOND RLI INSURANCE COMPANY C/O C.A. SHEA, 720 PALISADE AVENUE, ENGLEMOOD CLIFPS, IF YOU PEEL THERE ARE EXTENUATING CIRCUMSTANCES, YOU HAVE THE RIGHT TO OBJECT TO THE ABOVE ACTION. YOUR PETITION SHOULD EXPLAIN WHY YOU SHOULD NOT BE PENALIZED FOR THE CITED VIOLATION. WRITE THE PETITION AS A LETTER OR IN LEGAL FORM; SUBNIT IN (DUPLICATE) ADDRESSED TO THE COMMISSIONER OF CUSTOMS AND BORDER PROTECTION, AND FORMARD TO THE FP&F OFFICER AT: U.S. CUSTOMS SERVICE/ATTN: FPF, P.O. BOX 3130, LAREDO, TX 780443130 UNLESS THE AMOUNT HEREIN DEMANDED IS PAID OR A PETITION FOR RELIEF IS FILED WITH THE PP&F OFFICER WITHIN THE INDICATED TIME LIMIT, FURTHER ACTION WILL BE TAKEN IN CONNECTION WITH YOUR BOND OR THE MATTER WILL BE REFERRED TO THE UNITED STATES ATTORNEY. TIME LIMIT FOR PAYMENT OR FILING PETITION FOR RELIEF: 60 DAYS FROM THE DATE OF THIS NOTICE SIGNATURE: DATE MARK D. PACHECO BY AUCTO C/hour a ACTING FPF OFC 956-523-7300 03/12/2007

(03/07/2007)

PO Box 3130 Laredo, TX 78044-3130



ENF-4-L: F DEH

CN: 2006230420000901 Collection Code: 326

Delphi Corporation Attn: Chet K. Wilson M/C 480-410-228 5825 Delphi Dr. Troy, MI. 48098

Dear Mr. Wilson:

This will acknowledge your letter dated January 30, 2007, addressing the issues involving the case cited above. The claim was assessed under the provisions of 19 C.F.R. 142.12, for failure to file the entry summary and pay the estimated duties, fees, taxes, and charges.

The facts and circumstances cited in your petition have been taken into consideration, and the documentation submitted has been reviewed. A review of the facts involving the referenced case indicates that the entry summary has been file and the related fees paid. The entry was converted to a late file and the option one amount of \$217.00 issued and paid. In view thereof, the claim for liquidated damages is hereby considered closed. This action is taken under the authority conferred in 19 C.F.R. 172.11.

Sincerely,

Mark a factors

Mark A. Pacheco Fines, Penalties and Forfeitures Officer

cc: RLI Insurance Co. c/o C.A. Shea, 720 Palisade Avenue, Englewood Cliffs, NJ

EXHIBIT P

Hearing Date: April 22, 2010

Hearing Time: 10:00 a.m. (prevailing Eastern time)

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

155 North Wacker Drive Chicago, Illinois 60606 John Wm. Butler, Jr. John K. Lyons Ron E. Meisler

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

Four Times Square New York, New York 10036 Kayalyn A. Marafioti

Attorneys for DPH Holdings Corp., et al., Reorganized Debtors

DPH Holdings Corp. Legal Information Hotline:

Toll Free: (800) 718-5305 International: (248) 813-2698

DPH Holdings Corp. Legal Information Website:

http://www.dphholdingsdocket.com

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11

DPH HOLDINGS CORP., et al., : Case No. 05-44481 (RDD)

Reorganized Debtors. : (Jointly Administered)

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REORGANIZED DEBTORS' SUPPLEMENTAL REPLY WITH RESPECT TO PROOF OF CLAIM NUMBER 6670 (EMHART TEKNOLOGIES LLC)

("SUPPLEMENTAL REPLY – EMHART TEKNOLOGIES LLC")

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), hereby submit this Supplemental Reply With Respect To Proof Of Claim Number 6670 (Emhart Teknologies LLC) (the "Supplemental Reply") and respectfully represent as follows:

Preliminary Statement

- 1. On October 8 and 14, 2005 (the "Petition Date"), Delphi Corporation ("Delphi") and certain of its affiliates, including Delphi Automotive Systems LLC ("DAS LLC") and Delphi Mechatronics Systems, Inc. ("Mechatronics") (collectively, the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended.
- 2. On May 23, 2006, Emhart Teknologies LLC ("Emhart") filed proof of claim number 6670 (the "Proof of Claim") against Delphi. The Proof of Claim asserts an unsecured non-priority claim in the amount of \$293,357.43 for the sale of goods (the "Claim").
- 3. On July 13, 2007, the Debtors objected to the Proof of Claim pursuant to the Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, And Consensually Modified And Reduced Claims (Docket No. 8617) (the "Nineteenth Omnibus Claims Objection").
- 4. On September 4, 2007, this Court entered the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 Disallowing And Expunging Certain (A) Insufficiently

Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, And Consensually Modified And Reduced Claims Identified In Nineteenth Omnibus Claims Objection (Docket No. 9225) (the "Nineteenth Omnibus Claims Objection Order"), modifying the Claim to an aggregate amount of \$188,345.08 (a) as an unsecured non-priority claim against DAS LLC in the amount of \$150,416.31, (b) as an unsecured non-priority claim against Mechatronics in the amount of \$10,800.00, and (c) as a priority claim against DAS LLC in the amount of \$27,128.77 on account of Emhart's reclamation claim against the Debtors, subject to the Debtors' right to assert certain reserved defenses against such reclamation claim.¹

- 5. On March 27, 2008, the Debtors objected to the Proof of Claim pursuant to the Debtors' Twenty-Ninth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Disallow And Expunge Claims Due To Cure Payments And (B) Modify General Unsecured Claims By Amount Of Cure Payments (Docket No. 13270) (the "Twenty-Ninth Omnibus Claims Objection").
- 6. On April 23, 2008, Emhart filed the Response Of Emhart Teknologies, Inc.

 To The Debtors' Twentieth-Ninth Omnibus Claims Objection (Docket No. 13450) (the

 "Response").²

On July 15, 2009, this Court entered the Order Under 11 U.S.C. § 546(c) And Amended Reclamation Procedures Order Classifying Reclamation Claims As General Unsecured Nonpriority Claims For All Purposes (Docket No. 18312) (the "Reclamation Order"), pursuant to which Emhart's priority claim in the amount of \$27,128.77 against DAS LLC was reclassified as a general unsecured non-priority claim in the amount of \$27,128.77 against DAS LLC.

The Debtors note that Emhart has not filed a supplemental response to the Twenty-Ninth Omnibus Claims Objection. Pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims (cont'd)

- 7. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered by this Court on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. Pursuant to the Modified Plan, the certificate of formation of DAS LLC was amended and restated as DPH-DAS LLC and Mechatronics was converted into DPH Mechatronics Systems, LLC ("DPH Mechatronics"). Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests " Modified Plan, art. 9.6.
- 8. On February 16, 2010, the Reorganized Debtors filed the Notice Of Claims Objection Hearing With Respect To Debtors' Objection To Proof Of Claim No. 6670 (Emhart Teknologies LLC) (Docket No. 19439), scheduling an evidentiary hearing on the merits of the Proof of Claim for April 22, 2010, at 10:00 a.m. (prevailing Eastern Time) in this Court.
- 9. On February 23, 2010, the Reorganized Debtors filed their Statement Of Disputed Issues With Respect To Proof Of Claim Number 6670 (Emhart Teknologies LLC) (Docket No. 19563) (the "Statement of Disputed Issues").³

⁽cont'd from previous page)

And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089), the deadline for Emhart to file a supplemental response was March 11, 2010.

The Debtors also expressly incorporate the entire Statement of Disputed Issues into this Supplemental Reply.

Argument

- 10. Emhart has failed to provide sufficient evidence to support its claim and establish that the Debtors owe the liability asserted in the Proof of Claim or the Response. The burden of proof to establish a claim against an estate rests on the claimant and, if a proof of claim does not include sufficient factual support, the proof of claim is not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f). In re WorldCom, Inc., No. 02-13533, 2005 WL 3832065, at *4 (Bankr. S.D.N.Y. Dec. 29, 2005) (only a claim that alleges facts sufficient to support legal liability to claimant satisfies claimant's initial obligation to file substantiated proof of claim); see also In re Allegheny Int'l, Inc., 954 F.2d 167, 173 (3d Cir. 1992) (in its initial proof of claim filing, claimant must allege facts sufficient to support claim); In re Chiro Plus, Inc. 339 B.R. 111, 113 (Bankr. D.N.J. 2006) ("[C]laimant bears the initial burden of sufficiently alleging the claim and establishing facts to support a legal liability."); In re Armstrong Finishing, L.L.C., No. 99-11576-C11, 2001 WL 1700029, at *2 (Bankr. M.D.N.C. May 2, 2001) (only when claimant alleges facts sufficient to support its proof of claim is it entitled to have claim considered prima facie valid); In re United Cos. Fin. Corp., 267 B.R. 524, 527 (Bankr. D. Del. 2000) (claimant must allege facts sufficient to support legal basis for its claim to have claim make prima facie case).
- prima facie claim, the Reorganized Debtors have rebutted that claim by providing specific evidence refuting the validity of the Claim. To shift the burden of production back to a claimant, a debtor must "refute at least one of the allegations that is essential to the claim's legal sufficiency." In re WorldCom, Inc., No. 02-13533, 2005 WL 3832065, at *4 (Bankr. S.D.N.Y. 2005) (citing In re Allegheny Int'l, Inc., 954 F.2d 167, 173-174 (3d Cir.1992)). Here, the

to the claimant to prove the validity of the claim by a preponderance of the evidence.... The burden of persuasion is always on the claimant." <u>Id.</u> Here, Emhart has not met that burden.

- Reclamation Order, the Claim has already been modified and reduced to an unsecured non-priority claim in the aggregate amount of \$188,345.08. Through the Twenty-Ninth Omnibus Claims Objection, the Debtors' seek further modifications that would reduce the allowed amount of the claim by an additional \$11,329.95. The bulk of this additional amount is attributable to payment of a portion of the amounts reflected in the Proof of Claim in connection with cure payments in the amount of \$9,870.92 made pursuant to section 365 of the Bankruptcy Code (the "Cure Payments"). (See Decl. Of Dean Unrue In Supp. Of Debtors' Supplemental Reply, attached as Exhibit A hereto, at ¶ 5.) Emhart admits receiving the Cure Payments. (Response at ¶ 2.) The remaining \$1,459.03 relates to amounts that were already paid to Emhart pursuant to a \$103,063.91 prepetition wire transfer on October 7, 2005, but which were inadvertently omitted from the Nineteenth Omnibus Claims Objection. (Unrue Decl. at ¶ 6.)
- 13. Other than the Proof of Claim, the only support that Emhart has provided for the Claim is the Response, which maintains that Emhart is entitled to the full amount of \$293,357.43 asserted in the Proof of Claim. The Response, however, does not provide any additional evidence of the amounts asserted in the Proof of Claim. Instead, the Response indicates Emhart's belief that there are grounds for modifying the Nineteenth Omnibus Objection Order pursuant to Federal Rule of Bankruptcy Procedure 9024. The Reorganized Debtors, however, find such allegations spurious and vehemently deny that any basis exists for modifying the Nineteenth Omnibus Claims Objection Order as it pertains to the Claim. It has been more than thirty months since the Court entered the Nineteenth Omnibus Claims Objection Order and

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almost two years since Emhart filed the Response, yet Emhart has so far determined not to pursue any relief with respect to the Nineteenth Omnibus Claims Objection Order. Should Emhart request modification of the Nineteenth Omnibus Claims Objection Order, the Reorganized Debtors reserve their rights to challenge such relief.

14. For all the reasons discussed above, the Debtors are not liable to Emhart for anything greater than general unsecured non-priority claims in the amounts of \$166,215.13 and \$10,800.00 against DPH-DAS LLC and DPH Mechatronics, respectively.

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) reducing the Proof of Claim to a general unsecured non-priority claim against DPH-DAS LLC in an amount not to exceed \$166,215.13 and a general unsecured non-priority claim against DPH Mechatronics in an amount not to exceed \$10,800.00 and (b) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York March 25, 2010

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler
155 North Wacker Drive
Chicago, Illinois 60606

- and -

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti
Four Times Square
New York, New York 10036

Attorneys for DPH Holdings Corp., <u>et al.</u>, Reorganized Debtors

Exhibit A

Hearing Date: April 22, 2010

Hearing Time: 10:00 a.m. (prevailing Eastern time)

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

155 North Wacker Drive Chicago, Illinois 60606 John Wm. Butler, Jr. John K. Lyons Ron E. Meisler

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

Four Times Square New York, New York 10036 Kayalyn A. Marafioti

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http://www.dphholdingsdocket.com

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

-----x

In re : Chapter 11

DPH HOLDINGS CORP., et al., : Case No. 05-44481 (RDD)

Reorganized Debtors. : (Jointly Administered)

----X

DECLARATION OF DEAN UNRUE IN SUPPORT OF REORGANIZED DEBTORS' SUPPLEMENTAL REPLY WITH RESPECT TO PROOF OF CLAIM NUMBER 6670 (EMHART TEKNOLOGIES LLC)

("UNRUE DECLARATION – EMHART TEKNOLOGIES LLC")

Dean Unrue declares as follows:

- 1. DPH Holdings Corp. and its affiliated reorganized debtors (the "Reorganized Debtors"), are the successors to Delphi Corporation and certain of its subsidiaries and affiliates (the "Debtors"), debtors and debtors-in-possession in these Chapter 11 cases. I submit this declaration in support of the Reorganized Debtors' Supplemental Reply With Respect To Proof Of Claim Number 6670 (Emhart Teknologies LLC) (the "Supplemental Reply"). Capitalized terms not otherwise defined in this declaration have the meanings ascribed to them in the Supplemental Reply.
- 2. Except as otherwise indicated, all facts set forth in this declaration are based upon my personal knowledge, my review of relevant documents and data, my opinion, and my experience with and knowledge of Delphi's relationship with Emhart Teknologies LLC ("Emhart"). If I were called upon to testify, I could and would testify to the facts set forth herein.
- 3. Since May 2006, I have served as the senior Delphi Claims Administrator, responsible for overseeing the reconciliation and settlement of all proofs of claim filed against the Debtors in these Chapter 11 cases. I am responsible for, among other things, overseeing the investigation into and reconciliation of Emhart's proof of claim number 6670 (the "Claim"). I have drawn the following conclusions relevant to the Claim:

Review Of The Claim

- 4. My staff routinely begins the investigation into a proof of claim by reviewing the exhibits supporting the claim that are attached to the proof of claim, the response, and any supplemental response that has been filed.
- 5. After reconciling the Emhart claim, Delphi objected to the claim on the Nineteenth Omnibus Claims Objection seeking to reduce the claim by \$101,604.88 for a wire

transfer paid to Emhart on October 7, 2005 and by \$3,407.47 for invoices claimed for which no proofs of delivery were provided. As a result of the Omnibus Objection, the claim was Ordered Modified to \$188,345.08.

- 6. On March 7, 2008, we issued payments, as required under section 365 of the Bankruptcy Code, to non-Debtor contract counterparties, including Emhart, to cure the undisputed defaults on the contracts (the "Cure Payment"). In the course of my team's claims-reconciliation effort, we determined that the Cure Payment that Emhart received in the amount of \$9,870.92 corresponds to amounts asserted in the Proof of Claim.
- 7. As a result of the Cure Payment, my team determined that the Claim should be further reduced by the amount of the Cure Payment, and Delphi objected to the claim again on the Twenty-Ninth Omnibus Claims Objection seeking to modify the amount of the Claim to \$178,474.16. After Emhart filed the Response, the Twenty-Ninth Omnibus Claims Objection was adjourned with respect to the Claim.
- 8. In addition, as part of further reconciliation of the claim, my team determined that amounts relating to the October 7, 2005, wire transfer were inadvertently omitted from the Nineteenth Omnibus Claims Objection. Delphi's records indicate that the correct amount of the wire transfer was \$103,063.91. Accordingly, the Reorganized Debtors now seek to correct this oversight by reducing the Claim by an additional \$1,459.03 to \$177,015.13.

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I declare under penalty of perjury, pursuant to 28 U.S.C. § 1746, that the foregoing statements are true and correct.

Executed on March 25, 2010 in Troy, Michigan.

/s/ Dean Unrue
Dean Unrue

EXHIBIT Q

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Company	Contact	Address1	Address2	City	State	Zip
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Geller Pamela		1715 Carrington Way		Bloomfield	MI	48302
Jorgensen Ronald E		1130 Deer Path Trail		Oxford	MI	48371-6604
Jose C Alfaro and Martha Alfaro	c o Don C Staab Attorney at Law	899 Logan St Ste 200		Denver	CO	80209
Jose C and Martha Alfaro		304 W 5th St		Goodland	KS	67735
Meyer Suozzi English & Klein PC	Attn Thomas R Slome Esq	990 Stewart Avenue Suite 300	PO Box 9194	Garden City	NY	11530-9194
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William P Downey		3456 Fishinger Rd		Columbus	OH	43221-4722

EXHIBIT R

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Special Parties

Company	Contact	Address1	City	State	Zip
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Pillsbury Winthrop Shaw Pittman LLP	Mark D Houle	650 Town Ctr Dr 7th FI	Costa Mesa	CA	92626-7122

EXHIBIT S

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Company	Contact	Address1	Address2	City	State	Zip
Contrarian Funds LLC as Assignee of Omron						
Dualtec Automotive Electronics Inc	Alpa Jimenez	Contrarian Funds LLC	411 W Putnam Ave Ste 225	Greenwich	CT	06830
	David S Rosner Adam L Shiff Daniel N Zinman					
Kasowitz Benson Torres & Friedman LLP	Daniel A Fliman	1633 Broadway 22nd Fl		New York	NY	10019

EXHIBIT T

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Special Parties

Company	Contact	Address1	Address2	City	State	Zip
LTC Roll & Engineering Co	c/o Gary H Cunningham Esq	Strobl Cunningham & Sharp PC	300 E Long Lake Rd Ste 200	Bloomfield Hills	MI	48304

EXHIBIT U

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Special Parties

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EXHIBIT V

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Special Parties

Company Contact Addres		Address1	Address2	City	State	Zip
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EXHIBIT W

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Special Parties

Company	Address1	Address2	City	State	Zip
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EXHIBIT X

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Pbr Columbia Llc	Attn David Wheeler	201 Metropolitan Dr		West Columbia	SC	29170
Special Situations Investing Group Inc	Attn Al Dombrowski	c/o Goldman Sachs & Co	85 Broad St 27th FI	New York	NY	10004

EXHIBIT Y

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Special Parties

Comp	oany	Contact	Address1	City	State	Zip
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EXHIBIT Z

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EXHIBIT AA

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International Union UAW and Local 155 on						
Behalf of its Bargaining Unit Members	William J Karges Esq	400 Galleria Officentre Ste 117		Southfield	MI	48034
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Uaw Local 2083		PO Box 70264		Tuscaloosa	AL	35407

EXHIBIT BB

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Special Parties

Company	Contact	Address1	Address2	City	State	Zip
Assistant United States Attorney						
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EXHIBIT CC

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Special Parties

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Patricia A Borenstein	Miles & Stockbridge PC	10 Light Street	Baltimore	MD	21202
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